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Government of Bombay

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BUDGET MEMORANDUM

FOR

1940-41

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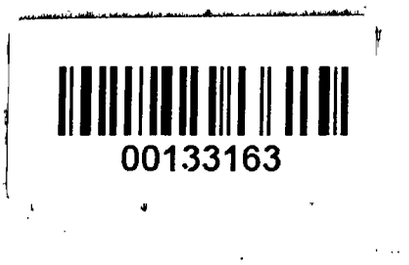
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GENERAL AND PUBLIC DEPTTS.,
S C .
No. 135

Government of Bombay

BUDGET MEMORANDUM FOR 1940-41

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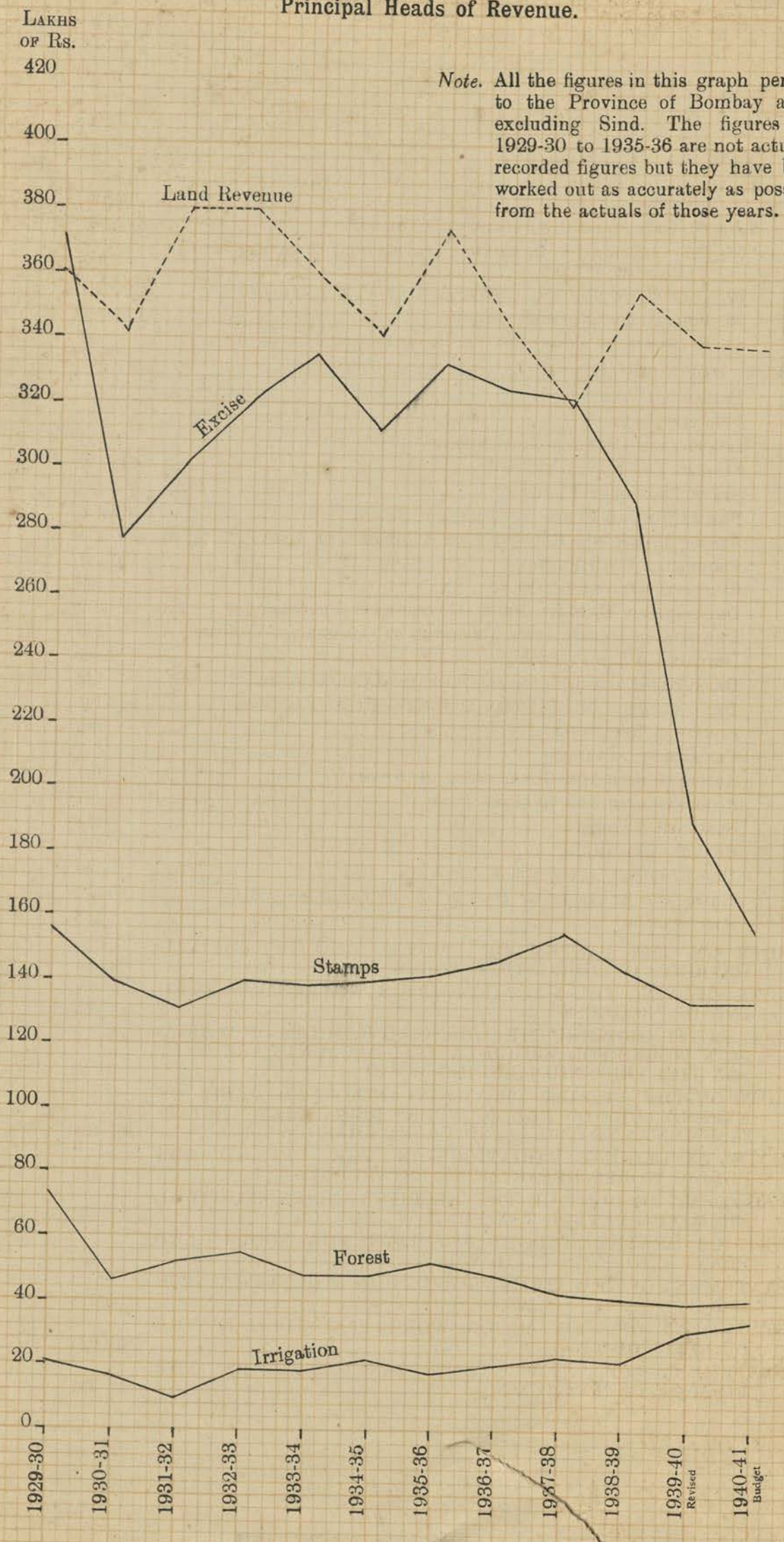
GRAPH N°I

Principal Heads of Revenue.



Note. All the figures in this graph pertain to the Province of Bombay alone excluding Sind. The figures for 1929-30 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

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GRAPH No. II

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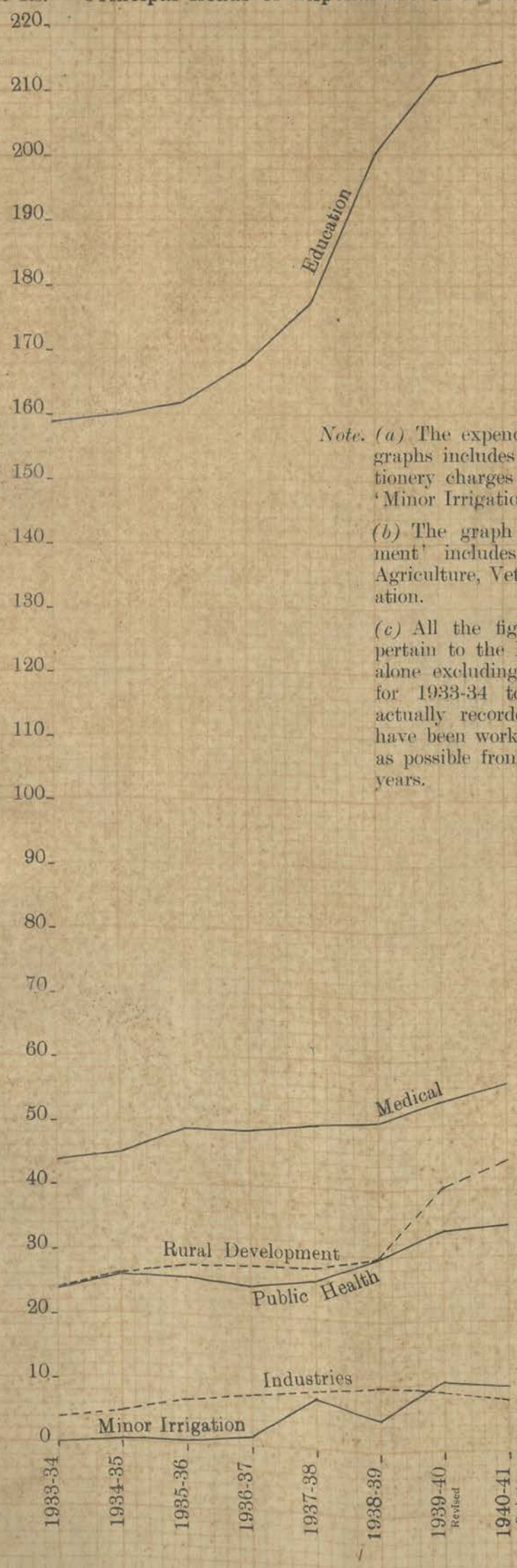
Principal Heads of Expenditure on Nation-building activities.



Note. *(a)* The expenditure shown in the graphs includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation.

(c) All the figures in this graph pertain to the Province of Bombay alone excluding Sind. The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

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STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1934-35, 1935-36, 1936-37, 1937-38, 1938-39 AND BUDGET AND REVISED ESTIMATES FOR 1939-40 AND BUDGET ESTIMATES FOR 1940-41.

AP Bk H 1746—1

No. of Account Head.	Heads of Revenue.	1934-35.*	1935-36.*	1936-37.	1937-38 (Accounts).	1938-39. (Accounts).	1939-40 (Budget).	1939-40 (Revised).	1940-41 (Budget).
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax	...	...	...	25,00	30,00	32,20	53,20	60,00
V	Salt	4	3	2	2		1	...	...
VII	Land Revenue	3,40,86	3,74,35	3,44,32	3,19,65	3,54,62	3,38,63	3,38,74	3,37,69
VIII	Provincial Excise	3,12,13	3,33,47	3,25,29	3,21,73	2,89,77	1,77,10	1,89,64	1,57,83
IX	Stamps	1,39,52	1,42,77	1,46,99	1,54,92	1,44,36	1,43,76	1,33,80	1,33,80
X	Forest	48,31	52,10	47,72	43,15	40,60	41,54	39,60	40,70
XI	Registration	14,59	15,58	15,05	15,25	14,41	14,45	14,00	13,98
XII	Receipts under Motor Vehicles Acts.	12,81	13,41	41,07	43,69	45,39	43,30	45,14	43,93
XIII	Other Taxes and Duties ...	45,39	45,84	48,65	53,24	63,96	2.06,42	1,99,67	2,01,16
	Total ...	9,13,65	9,77,55	9,69,11	9,76.65	9,83,12	9,97,40	10,13,79	9,91,59
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept...	14,57	11,14	13,45	16,17	15,34	19,00	19,42	20,29
XVIII	Irrigation Navigation, Embankment and Drainage Works for which no capital accounts are kept.	7,59	7,24	6,61	6,71	6,59	14.32	12,57	14,05
	Total ...	22,16	18,38	20,06	22,88	21,93	33,32	31,99	34,34
	Debt Service.								
XX	Interest	...	...	93,34	72,12	72,21	70,08	71,46	69,26
	Civil Administration.								
XXI	Administration of Justice ...	16,41	16,52	15,01	14,05	15,27	18,93	17,29	17,91
XXII	Jails and Convict Settlements ...	3,79	3,96	4,95	4,44	4,24	4,04	3,88	3,96
XXIII	Police	6,74	6,50	6,85	8,33	9,32	10,82	9,86	9,79
XXVI	Education	14,71	15,52	14,93	15,76	15,83	21,08	22,84	20,54
XXVII	Medical	13,44	13,96	14,14	14,71	14,64	14,90	15,23	15,53
XXVIII	Public Health	19,36	19,16	19,08	20,98	19,85	28,55	28,53	28,57
XXIX	Agriculture	3,68	3,72	3,79	3,75	3.46	3,94	4,26	5,34
XXX	Veterinary	28	30	31	35	37	42	46	43
XXXI	Co-operation	1,49	2,40	2,16	1,85	1,95	2,45	4,97	9,49
XXXII	Industries	11	3,57	6,51	4,50	5,03	4,99	3,90	3,18
XXXVI	Miscellaneous Departments ..	1,66	1,76	1,83	1,81	1,99	1,83	1,86	1,86
	Total ...	81,67	87,37	89,56	90,53	91.85	1,11,98	1,13,08	1,16,60
	Civil Works.								
XXXIX	Civil Works	34,32	30,89	31,98	51,00	40,08	47,37	40,57	38,58
XL	Bombay Development Scheme ..	8,12	6,36	6,84	7,09	8,29	10,57	11,66	12,90
XLI	Receipts from Electricity Schemes.	...	...	...	...	...	...	2	-4
	Total ...	42,44	37,25	38,82	58,09	48,37	57,94	52,25	51,44
	Miscellaneous.								
XLIII	Transfers from Famine Relief Fund.	1,31	1,36	2,05	6,17	2,22	2,16	...	2,40
XLIV	Receipts in aid of Superannuation.	8,49	7,70	8,95	8,31	8,51	7,43	7,58	7,46
XLV	Stationery and Printing ...	2,61	2,71	3,62	4,05	3,63	3,73	3,62	4,08
XLVI	Miscellaneous	3,75	3,73	3,15	4,38	5,63	5,15	5,04	5,04
L	Miscellaneous adjustments between Central and Provincial Governments	...	...	...	...	28	32	28	27
	Total ...	16,16	15,50	17,77	22,91	20 27	18,79	16,52	19,25
	Extraordinary Items.								
LI	Extraordinary Receipts ...	4,41	29,39	12,74	63	6,84	21	3,32	40
	Total, Revenue ...			12,41,40	12,43,81	12,44,59	12,89,72	13,02,41	12,82,88

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	1934-35.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Budget).	1939-40 (Revised).	1940-41 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent Debt				...	...	...	...	...
	Floating Debt				...	15,00	90,00	45,00	40,00
	Loans from the Central Government				...	...	...	...	...
	O.—Unfunded Debt.								
	Special loans			(a) 9,12	...	...	...	13,50	...
	State Provident Funds ...			(a) 3,27,43	56,72	58,06	58,00	56,28	57,00
	P.—Deposits and Advances.								
	Famine Relief Fund			1,12	9,03	3,89	2,16	3,36	2,40
	Transfers from Famine Relief Fund.			2,74	...	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt			18,14	32,60	6,27	6,86	6,86	7,22
	Provincial Road Fund ...			8,98	13,90	21,50	23,52	26,53	12,31
	Special Development Fund ...		...	... ..	...	50,00	...	25,00	...
	Depreciation Reserve Fund—Government Presses ...			21	24	23	26	23	27
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			1,13	20	20	20	7,88	20
	Deposits of Local Funds ...			(a) 37,01	3,07,68	3,32,21	3,20,00	3,25,00	3,27,00
	Departmental and Judicial Deposits—Civil Deposits ...			(b) 93,05	4,21,11	5,55,11	4,55,00	5,35,00	5,00,00
	Departmental and Judicial Deposits—Other Accounts ...			21,91	4,33	33,78	41,36	30,34	35,09
	Advances repayable			(a) 8	20,22	18,00	20,00	18,50	18,00
	Permanent Advances	...		.....	4	8	8	8	4
	Accounts with foreign Governments and Indian States			.....	5	...	...	...	...
	Accounts with the Government of Burma			.....	54	59	50	1,25	1,25
	Accounts with the Reserve Bank ...			.....	98	2,03	1,40	2,25	2,00
	Suspense Accounts			(a) 1	3,38,24	5,45,31	3,79,00	6,81,00	7,25,00
	Cheques and Bills			.....	2,93,48	2,93,51	2,88,00	3,03,00	3,00,00
	Departmental and similar Accounts.			.....	1,21	96	1,50	75	1,00
	R.—Loans and Advances by Provincial Government ...			75,83	63,24	62,31	66,76	68,01	67,51
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering to the same accounts Accountant General			.....	13,92,05	13,61,19	12,53,00	13,86,00	13,90,00
	Remittances by Bills ...			.....	3,68,06	3,84,12	3,97,00	4,09,50	4,07,00
	Adjusting account between Central and Provincial Governments			.....	3,88,50	1,91,36	1,54,00	2,68,00	2,60,00
	Adjusting accounts with Railways			.....	...	...	...	60,00	60,00
	Inter-Provincial suspense account.			.....	25,49	21,84	15,00	28,00	27,50
	Total, Debt Heads ...			5,96,76	37,37,91	39,57,55	35,73,55	43,01,27	42,40,79
	Total Receipts ...			18,38,16	49,81,72	52,02,14	48,63,27	56,03,68	55,23,67
	Opening balance ...			1,48,22	1,47,44	71,47	62,65*	†77,78	43,00‡
	Grand Total ...			19,86,38	51,29,16	52,73,61	49,25,92	56,81,46	55,66,67

(a) Represents adjustments in connection with the scheme for decentralisation of balances.

(b) Includes 92,52 on account of adjustments in connection with decentralisation of balances.

* This is exclusive of (a) 74,72 on account of investment of cash balance in treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, and (d) about 15 lakhs of Provincial Road Fund invested in treasury bills.

† This is exclusive of (a) 1,09,37 on account of investment of balances in Treasury bills, (b) about 61 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, and (d) about 15 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) 1,43,00 on account of investment of balances in treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Budget).	1939-40 (Revised).	1940-41 (Budget).
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue	46,15	46,79	46,93	46,82	66,76	66,63	67,21	64,71
8	Provincial Excise	42,54	39,88	41,49	39,14	40,65	39,37	37,46	38,71
9	Stamps	1,87	1,85	1,98	1,97	1,94	1,98	1,98	1,94
10	Forest	28,25	29,15	29,01	27,26	26,87	27,32	26,66	26,98
11	Registration	5,44	5,59	5,68	5,68	5,35	5,45	5,25	5,27
12	Charges on account of Motor Vehicles Acts	1,04	1,05	17,88	18,80	21,24	19,95	21,10	23,32
13	Other Taxes and Duties	16,06	14,63	17,22	18,05	13,73	11,49	13,84	14,74
	Total ...	1,41,35	1,38,94	1,60,19	1,57,72	1,76,54	1,72,19	1,73,50	1,75,67
	Irrigation Revenue Account.								
17	Interest on Works for which capital accounts are kept—Irrigation Works.			41,89	41,62	41,67	41,75	41,72	41,76
18	Other Revenue Expenditure financed from Ordinary Revenues—								
	A. Irrigation Works (P. W.) ...	4,15	4,04	4,23	3,57	3,68	1,02	2,96	69
	B. Navigation, Embankment and Drainage Works (P. W.).	53	56	53	50	43	38	42	6
	A. Irrigation Works (Civil) ...	3	1	1,55	8,40	5,19	13,45	10,76	8,06
18 (1)	Other Revenue Expenditure financed from Famine Fund.	53	54	...	...	...	2,16	...	1,90
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	1	1	1
	Total ...	5,24	5,15	48,20	54,09	50,97	58,77	55,87	52,48
	Debt Services.								
22	Interest on Debt and other obligations...			1,44,31	1,05,05	1,19,55	1,16,75	1,17,35	1,15,05
23	Appropriation for Reduction or Avoidance of Debt.			18,14	20,11	6,27	6,86	6,86	7,22
	Total ...			1,62,45	1,25,16	1,25,82	1,23,61	1,24,21	1,22,27

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Accounts)	1938-39 (Accounts).	1939-40 (Budget).	1939-40 (Revised).	1940-41 (Budget).
1	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration	97,93	1,01,87	1,04,97	1,02,88	80,91	80,37	77,96	76,36
27	Administration of Justice	58,88	61,06	62,19	62,69	66,53	65,86	66,07	65,80
28	Jails and Convict Settlements ...	16,74	16,96	18,04	17,32	16,33	16,11	16,79	16,36
29	Police	1,39,88	1,41,32	1,42,76	1,42,34	1,43,70	1,43,71	1,51,08	1,51,59
30	Forts and Pilotage	5	5	5	5	2	5	6	5
36	Scientific Departments	90	90	96	1,06	1,03	95	1,14	1,07
37	Education	1,53,35	1,54,00	1,59,98	1,68,05	1,80,64	2,09,92	2,02,28	2,03,64
38	Medical	41,17	41,39	41,79	43,54	45,33	47,79	46,56	50,02
39	Public Health	24,34	22,87	22,60	24,06	27,54	31,48	30,83	31,83
40	Agriculture	12,89	14,20	13,76	13,63	14,80	13,06	12,10	12,35
41	Veterinary	3,54	3,83	3,90	3,98	4,10	4,40	4,44	4,32
42	Co-operation	5,46	5,61	6,08	6,09	6,14	17,63	18,31	22,05
43	Industries	4,78	5,99	6,57	7,58	8,92	13,14	7,82	7,22
47	Miscellaneous Departments ...	5,58	6,23	7,11	7,68	8,34	10,74	13,06	9,87
	Total ...	5,65,49	5,76,28	5,09,76	6,01,00	6,14,23	6,55,81	6,42,52	6,52,53
	Civil Works.								
50	Civil Works	78,16	85,83	1,07,20	1,27,46	1,13,09	1,24,08	1,18,86	1,17,76
51	Bombay Development Scheme ..	3,31	3,41	3,68	3,86	9,96	11,11	10,67	9,11
53	Capital outlay on Electricity schemes met out of revenue.	...	...	...	...	...	...	1,82	10
	Total ...	81,47	89,24	1,10,88	1,31,32	1,23,05	1,35,19	1,31,35	1,26 97
	Miscellaneous.								
54	Famine—								
	A. Famine Relief	2	7	2,05	7,12	3,06	...	1,00	50
	B. Transfers to Famine Relief Fund...	...	...	...	6,51	1,70	..	1,18	...
55	Superannuation Allowances and Pensions.	97,94	1,01,74	1,07,52	1,10,87	1,15,16	1,19,62	1,21,78	1,25,21
55-A	Commutation of Pensions financed from ordinary revenues.	12	10	6	6	4	4	4	...
56	Stationery and Printing	10,17	10,95	12,40	13,18	12,58	14,07	13,20	15,76
57	Miscellaneous	7,76	8,59	6,39	6,94	55,97	13,85	35,41	11,00
	Total ...	1,16,01	1,21,45	1,28,42	1,44,68	1,88,51	1,47,58	1,72,61	1,52,47
	Extraordinary Items.								
63	Extraordinary Charges	1,25	30	17	34	36	71	1,55	1
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue account).			12,01,07	12,14,31	12,79,58	12,93,86	13,07,61	12,82,40
	Capital Account not charged to Revenue.								
68	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	5,12	4,46	2,59	1,95	91	1,18	3,06	3,79
70	Capital outlay on improvement of Public Health.	35	1,00	1,75	47	1,13	1,09	80	68
80	Bombay Development Scheme ...	-75	5,08	10,02	4,55	1,68	96	-56	-52
81	Civil Works not charged to Revenue ...	33	3	3	4	...	...	...	...
83	Payments of Commuted value of Pensions.	9,13	5,73	4,26	6,68	3,76	4,01	4,52	3,16
85	Payments to Retrenched Personnel ...	-31	-55	-46	-52	-30	...	...	...
	Total, Capital Expenditure outside the revenue account.	13,87	15,75	18,19	13,17	7,38	7,24	7,82	7,11

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Budget).	1939-40 (Revised).	1940-41 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt			5,98	67	27	.....	10	...
	Floating debt			...	...	15,00	90,00	45,00	40,00
	Loans from the Central Government ...			(b)4,85,63	74,75	60,13	62,32	62,32	65,62
	O.—Unfunded Debt.								
	Special Loans			...	...	...	.....	11,93	...
	State Provident Funds			...	34,74	43,20	38,00	42,00	42,00
	P.—Deposits and Advances.								
	Famine Relief Fund			64,87	6,32	4,90	3,16	1,70	5,76
	Appropriation for Reduction or Avoidance of Debt			...	...	...	.....	...	...
	Provincial Road Fund			4,74	15,99	20,51	23,52	12,07	16,62
	Special Development Fund			...	...	...	21,05	19,03	27,48
	Depreciation Reserve Fund—Government Presses			21	47	37	17	19	32
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...			15	1	5,23	6	7,75	5
	Deposits of Local Funds			...	3,07,55	3,27,20	3,20,00	3,28,00	3,27,00
	Departmental and Judicial Deposits—								
	Civil Deposits			53	4,26,11	5,39,80	4,55,00	5,40,00	5,00,00
	Do. —Other Accounts.			23,81	43,19	33,05	41,92	37,48	35,25
	Advances repayable			(a) 90	20,36	18,11	20,00	18,50	18,00
	Permanent advances			(a) 3,17	5	5	4	8	4
	Accounts with Foreign Governments and Indian States			(a) 5	1	...	.....	...	...
	Accounts with the Government of Burma.			...	54	58	50	1,25	1,25
	Accounts with the Reserve Bank ...			...	1,79	2,30	1,40	2,25	2,00
	Suspense Accounts			...	4,12,79	5,80,03	3,04,00	7,20,00	6,91,00
	Cheques and Bills			...	2,92,02	2,91,29	2,88,00	3,05,00	3,00,00
	Departmental and similar accounts ...			(a) 5	1,22	94	150	75	1,00
	Miscellaneous Government account ...			...	12,49	...	.....	...	...
	R.—Loans and Advances by Provincial Government			(c) 29,59	12,81	9,27	13,80	16,13	10,96
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General			...	13,86,96	13,59,35	12,53,00	13,88,50	13,90,00
	Remittances by Bills			...	3,65,33	3,84,34	3,97,00	4,09,50	4,06,50
	Adjusting account between Central and Provincial Governments			...	3,88,55	1,91,09	1,54,00	2,66,00	2,60,00
	Adjusting accounts with Railways ...			...	...	...	.....	60,00	60,00
	Inter-Provincial Suspense Account ...			...	25,49	21,85	15,00	27,50	28,00
	Total, Disbursements under Debt Heads			6,19,68	38,30,21	39,08,87	35,03,44	43,23,03	42,28,85
	Total, Capital and Debt Heads ...			6,37,87	38,43,38	39,16,25	35,10,68	43,30,85	42,35,96
	Total, Disbursements ...			18,38,94	50,57,69	51,95,83	48,04,54	56,38,46	55,18,36
	Closing Balance ...			1,47,44	71,47	*77,78	†1,21,38	‡43,00	§48,31
	Grand Total ...			19,86,38	51,29,16	52,73,61	49,25,92	56,81,46	55,66,67

(a) Represents adjustments in connection with the scheme of decentralisation of balances.

(b) Includes 4,02,06 representing the adjustments on account of the cancellation of debt in terms of paragraph 8 of the G.I., F.D., Resolution No. D. 1214-Ref, dated 26th March 1937, on the Niemeyer Report published at pages 570 to 577 of the *Bombay Government Gazette* Part I, dated 1st April 1937.

(c) Includes 15,94 on account of adjustment in connection with the scheme of decentralisation of balances.

* This is exclusive of (a) 1,09,37 on account of investment of balances in treasury bills, (b) about 61 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, and (d) about 15 lakhs of Provincial Road Fund invested in treasury bills.

† This is exclusive of (a) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (b) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, and (c) about 11 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) 1,48,00 on account of investment of balances in treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities.

§ This is exclusive of (a) 1,14,00 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

—	Total estimated cost of works included in 1940-41 Budget Estimates.			Expenditure up to 31st March 1939.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1939-40.	1940-41.	
1	2	3	4	5	6	7	8
Irrigation Works ...	39,17	...	39,17	32,70	2,03	3,79	
Bombay Development Scheme ...	7,18,29*	...	7,18,29*	6,17,05	2,93*	19*	98,12*
Other Works ...	5,40	36	5,76	2,01	30	68	2,77
Total ...	7,62,86	36	7,63,22	6,51,76	5,26	4,66	1,01,54

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances, except expenditure under "83, Payments of commuted value of pensions".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this heads but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 250.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.	Total outstanding on 1st April 1939.	To be borrowed in 1939-40.	To be repaid in 1939-40.	Total outstanding on 31st March 1940.	To be borrowed in 1940-41.	To be repaid in 1940-41.	Total outstanding on 31st March 1941.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(*a*) Government share ...	16,03,02	.....	12,93	17,90,09	.....	13,57	17,76,52
(*b*) Share of the Bombay Municipal Corporation, viz. three long-dated loans of the Improvement Trust ...	4,01,63	.....	4,44	3,97,19	.....	4,59	3,92,60
Total, Consolidated Debt ...	22,04,65	.....	17,37	21,87,28	.....	18,16	21,69,12
II. Floating Debt—							
(*a*) Treasury Bills... ...	.....	.....	.....	.....	.....	.....	.....
(*b*) Other Floating Loans ...	.....	45,00	45,00	.....	40,00	40,00	.....
Total, Floating Loans ...	.....	45,00	45,00	.....	40,00	40,00	.....
III. Loans to Bombay Municipal Corporation ...	9,75,09	.....	44,95	9,30,14	.....	47,46	8,82,68
Total ...	31,79,74	45,00	1,07,32	31,17,42	40,00	1,05,62	30,51,80
Net debt on Government account (i.e. items I (*a*) and II)	18,03,02	45,00	57,93	17,90,09	40,00	53,57	17,76,52

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1939 amounted to 3,64,28 and are expected to amount to 3,78,56 on 1st April 1940. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (*see* paragraphs 261-263).

The figures do not also take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1939 to 1,40,84.

In addition a small sum of 1,54 on account of the B. D. Loan, 1920, was still lying unclaimed on 1st April 1939 (*see* paragraph 256).

STATEMENT D.

STATEMENT OF DEBT CHARGES.

(In thousands of Rupees)

	Budget estimate, 1939-40.			Revised estimate, 1939-40.			Budget estimate, 1940-41.		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget	1,62,76	62,32	2,25,08	1,63,30	62,32	2,25,62	1,61,11	65,62	2,26,73
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	62,61	49,39	1,12,00	62,61	49,39	1,12,00	60,22	52,05	1,12,27
Net debt charges borne by provincial revenues	1,00,15	12,93	1,13,08	1,00,69	12,93	1,13,62	1,00,89	13,57	1,14,46

INTRODUCTORY NOTE.

The body of the Blue Book contains a detailed explanation of the figures brought into account under different heads of receipts and expenditure. In this introductory note it is proposed to give a general outline of the budget estimates for next year together, as is usual, with an analysis of the audited accounts for the last year and of the latest revised estimates for the current year.

2. *Accounts for 1938-39.*—The budget estimates for the year 1938-39 showed a deficit of Rs. 44·20 lakhs. In the revised estimates for that year placed before the Legislature last February, it was anticipated that the deficit would be Rs. 56·78 lakhs. Inasmuch as the revised estimates took into account a transfer of Rs. 50 lakhs from the revenue free balance to a special development fund, these estimates, in reality, showed an improvement of Rs. 37·42 lakhs over the budget estimates. The actuals show an even greater improvement. After transferring Rs. 50 lakhs to the special development fund, there was a deficit of Rs. 34·99 lakhs. If we exclude the transfer to the special development fund, this means a real surplus of Rs. 15·01 lakhs—an improvement over the budget estimates of Rs. 59·21 lakhs. This improvement was due to a betterment to the extent of Rs. 23 lakhs in receipts and of Rs. 36 lakhs in expenditure. The improvement in revenue receipts was under Land revenue (Rs. 15 lakhs), Income-tax from the Government of India (Rs. 5 lakhs) and Other taxes and Duties such as the Entertainment tax (Rs. 7 lakhs), counter-balanced by a fall in Excise amounting to Rs. 8 lakhs. The decreases in expenditure were principally under Irrigation (Rs. 15 lakhs), mainly due to delay in the preparation of plans and estimates for new works, and under Civil Administration (Rs. 16 lakhs) due to the inability fully to utilise the grants that had been provided for new schemes under Education, Public Health and Industries.

3. On the closing of accounts for the year 1938-39, the cash balance of the Government of Bombay, including some purely short-term investments in treasury bills, amounted to Rs. 1,87·15 lakhs. The following is an analysis of this balance :—

	Closing balance for 1938-39.
Central Road Development Fund	5,36
Famine Relief Fund	1,70
Provincial Road Fund	3,14
Press Depreciation Reserve Fund	1,33
Nasik Distillery Depreciation Fund	20
Special Development Fund	50,00
Other accounts—(grants for specific purposes) ...	2,20
Balance with the Reserve Bank and Treasuries ...	44,00
Other Debt Heads	64,42
Deduct Capital Expenditure met from balances ...	—49,88
Free balance	64,68
	1,87,15

An important fact emerging from this analysis is that from the date of separation of Sind, viz., 1st April 1936, to the close of 1938-39 capital expenditure to the extent of Rs. 49·88 lakhs had been incurred without recourse to borrowing.

4. *Revised Estimates for 1939-40.*—The Budget Memorandum for the current year placed before the Legislature did not take into account the most important of the new schemes proposed by Government, namely, prohibition in the City of Bombay and in the Island of Salsette, or the taxation measures proposed to recoup loss of revenue. Even the final copy of the White Book, published after the Legislature had dealt with the Finance Bills and the budget estimates, does not present a complete picture of the financial estimates for the current year as the expenditure figures do not include the figures in respect of the enforcement of prohibition, these not having been worked out in detail till some time after the publication of the White Book. A complete survey of the financial proposals for this year was contained in the budget speech of the Finance Minister. In that speech it was estimated that the year

would close with a deficit of some Rs. 28 lakhs ; and it was explained that this deficit would be met from the opening balance which was more than adequate for the purpose. As a result of subsequent changes introduced in the Finance Bill, the first estimates of receipts framed by the Finance Minister required some alteration. In an analysis made early this year, it was estimated that, on the assumption that the new schemes contemplated by the Ministry were carried out in full, there would be a deficit of Rs. 22 lakhs in addition to the originally estimated deficit of Rs. 28 lakhs.

5. The revised estimates, based on the actuals of the first 8 months, are as follows :—

	Rs.
Revenue receipts	13,02·41 lakhs.
Revenue expenditure	12,82·61 lakhs.
Surplus	19·80 lakhs.

i.e. roughly Rs. 20 lakhs.

This improvement, in comparison with the anticipations early in the year, is the cumulative result of various factors, of which the most important are the two following. On the latest available figures it appears likely that the Bombay Government will receive in the current year Rs. 53·20 lakhs from the Central Government in accordance with the Niemeyer Award, against the budget estimate of Rs. 32·20 lakhs. At the same time expenditure on rural development, for which a total intended provision of Rs. 45 lakhs was announced in the Finance Minister's speech, is likely to be considerably less than that figure in the current year. The principal reason for this is that the schemes which the Ministry had in view took some time to formulate. At the time of the resignation of the Ministry, out of the total intended expenditure of Rs. 45 lakhs, expenditure of only Rs. 2 lakhs had been incurred and supplementary demands had been obtained to the extent of only Rs. 7½ lakhs. It was thus clear that expenditure on the scale originally contemplated by the Ministry was not practicable. The position was, therefore, reviewed by His Excellency.

6. As a result of that review, His Excellency has decided, in order that rural development activities should be hampered as little as possible for financial reasons, to set apart a sum of Rs. 25 lakhs from Government's free balance and to credit it to the special development fund to be spent on rural development. This fund, as stated in paragraph 2, was created last year with an initial credit of Rs. 50 lakhs. It is anticipated that the current year's expenditure from the fund would be about Rs. 19 lakhs, so that, with the accretion of Rs. 25 lakhs, the fund will amount to Rs. 56 lakhs at the end of this year. In the accounts the setting apart of Rs. 25 lakhs is shown as revenue expenditure so that, after this operation is carried out, it is anticipated that there will be a revenue deficit of some Rs. 5¼ lakhs at the end of the year.

7. On the basis of the revised estimates for the current year, it is anticipated that the closing balance for this year, including investments in treasury bills, will be Rs. 1,91 lakhs. The following is the analysis of this balance :—

	Closing balance for 1939-40.
Central Road Development Fund	— 67
Famine Relief Fund	3,36
Provincial Road Fund	17,60
Press Depreciation Reserve Fund	1,37
Nasik Distillery Depreciation Fund	33
Special Development Fund	55,97
Other accounts—(grants for specific purposes) ..	1,09
Balance with the Reserve Bank and Treasuries ...	44,00
Other Debt Heads	69,85
Deduct Capital Expenditure met from balances ...	—63,87
Free balance	61,97
	1,91,00

8. *Budget estimates for 1940-41.*—The estimates for next year are as follows :—

	Rs.	
Revenue receipts	12,82·88	lakhs.
Revenue expenditure	12,82·40	lakhs.
Revenue surplus ...	0·48	lakh.

These estimates provide for the continuance during next year, without substantial modification, of the various schemes in force during the current year, and in particular, of the scheme of prohibition. In order to meet the cost of these schemes, His Excellency has found it necessary to extend for another year the Bombay Finance Act thereby providing for the levy of the Urban Immoveable Property Tax, the Electricity Duty and the enhanced Stamp and Court-fee Duties at the same rates as in the current year. Even so, it would have been impossible to balance the budget but for the fact that Bombay's share of income-tax next year is expected to be Rs. 60 lakhs—nearly Rs. 30 lakhs more than the budget estimate for the current year. As all available resources have been used up merely to continue schemes already in force, it has proved impossible to provide for new schemes of any magnitude.

The requirements for capital expenditure for next year are estimated to amount to Rs. 13·46 lakhs, of which about Rs. 3¾ lakhs are on irrigation works and roughly Rs. 9½ lakhs in respect of payments of commuted value of pensions. This expenditure will be met from balances.

9. This seems a suitable opportunity to take stock of the financial position of the Province since it was separated from Sind and, in particular, since the introduction of Provincial Autonomy.

10. By far the most striking feature of the changes that have taken place is the drop in Excise revenue. In the three years preceding the introduction of Provincial Autonomy, the average receipts under Provincial Excise amounted to Rs. 323·63 lakhs. The estimates for next year are Rs. 157·33 lakhs, thus showing a drop in Excise revenue of as much as Rs. 166·30 lakhs, or over 50 per cent. of the pre-Provincial Autonomy receipts. On the other hand, the following additional taxation has been imposed since the beginning of Provincial Autonomy. (The figures in the following statement show the estimated receipts during next year of new taxes and of increases in old taxes) :—

Tax.	Estimated receipts. (lakhs) Rs.
Urban Immoveable Property Tax	110·10
Sales Tax on Tobacco	5·29*
Sales Tax on Petrol	11·00
Tax on Prize Competitions	1·90
Electricity Duty	22·94*
Stamp Duty	8·40
Licence Fee from the Royal Western India Turf Club...	3·00
Total ...	162·63

*Difference between actuals of 1936-37 and estimates of 1940-41.

The statement reveals that the loss in revenue on account of prohibition is almost exactly covered by additional taxes imposed since 1937-38. The cost of enforcing prohibition measures is estimated to amount next year to Rs. 15 lakhs. These figures show the extent to which prohibition has affected the finances of the Province.

11. Although the proceeds of new taxes have been used wholly for the purpose of covering the gap caused by prohibition, there has been a notable increase in the expenditure on what are usually called the nation-building

departments. The following figures show the expenditure in the year 1935-36, i.e. the year immediately preceding the separation of Sind, and the estimated expenditure for next year on the most important of these departments :—

Head of expenditure.	1935-36. (lakhs) Rs.	1940-41. (lakhs) Rs.
Education	154·00	203·64
Medical	41·39	50·02
Public Health	22·87	31·83
Agriculture	14·20	12·35*
Co-operation	5·61	22·05
Veterinary	3·83	4·32
Industries	5·99	7·22
Miscellaneous Departments ...	6·23	9·87
Total ...	254·12	341·30

Increase +87·18 lakhs.

This substantial increase in expenditure has been rendered possible for two reasons: (1) receipts from the Central Government on account of taxes on income as a result of the Niemeyer Award (55 lakhs) and (2) the betterment in the finances of this Province on account of the separation of Sind (estimated at roughly 75 lakhs).

12. The increased expenditure on the nation-building departments does not entirely account for the total of both the items stated above. The most important head, after those mentioned in the preceding paragraph, under which the betterment in revenue has been absorbed is that of pensions. The pension charges borne by the Province of Bombay in the year 1935-36 have been computed at Rs. 101·74 lakhs. The estimates for next year are Rs. 125·21 lakhs, showing a rise of Rs. 23·47 lakhs in 5 years, or nearly Rs. 5 lakhs per year. There is yet no indication that the pension charges have been stabilised. Government expect shortly to issue revised pension rules, but the effect of these on the pensionary liabilities of Government will not be felt for some considerable time. The effect on pensions of the reductions in pay scales made during the last few years will not also be felt for several years.

13. The closing balance for next year is analysed in the following statement :—

	Closing balance for 1940-41.
Central Road Development Fund	—67
Famine Relief Fund	.....
Provincial Road Fund	13,29
Press Depreciation Reserve Fund	1,32
Nasik Distillery Depreciation Fund	48
Special Development Fund...	28,49
Other accounts—(grants for specific purposes) ...	93
Balance with the Reserve Bank and Treasuries ...	44,00
Other Debt Heads	84,85
Deduct Capital Expenditure met from balances ...	—77,33
Free balance	66,95
	1,62,31

The above is the anticipated *cash* balance, including purely short-term investments in treasury bills. In addition, Government will have about

*The decrease is due to a change in classification. With effect from 1939-40 several items of expenditure previously booked under "Agriculture" are being booked under "Co-operation" on account of a change in control.

Rs. 63 lakhs in the Famine Relief Fund and Rs. 17¾ lakhs in the Nasik Distillery Depreciation Fund, both invested mostly in Government of India securities.

14. The debt position of the Government of Bombay is as follows :—

The total debt owed by them to the Government of India is Rs. 31·17 crores, but out of this Rs. 13·27 crores represent advances passed on to the Municipal Corporation of Bombay including the Improvement Trust. The net liability of the Bombay Government is, therefore, Rs. 17·90 crores. After paying the debt charges due next year, for which provision has been made in the budget, the net liability at the end of 1940-41 will be reduced to Rs. 17·77 crores. This liability is exclusive of unfunded debt which is mainly the liability of Government towards subscribers to State Provident Funds. It is expected that this liability will amount at the end of 1940-41 to Rs. 3·94 crores. This liability will have to be met some time in future, but at present the annual accumulations are in excess of the annual withdrawals.

The figure of outstanding debt does not also take into account credit for sums lent by Government to cultivators, local authorities, etc. The amount expected to be outstanding on this account by the end of 1940-41 is Rs. 1·48 crores.

H. V. R. IENGAR,

15th February 1940. Financial Secretary to Government.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Share of taxes on income	30,00	32,20	53,20	60,00

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. But during the first period of 5 years, the whole of such prescribed percentage or such amount as together with any contributions towards general revenues from the Railways will bring the Central Government's share in the divisible total up to 13 crores, whichever is less, is to be retained by the Central Government, only the balance above 13 crores being distributed amongst the provinces. The revised estimate of the current year is higher than the budget estimate because the final accounts for 1938–39 revealed that a further 8·2 lakhs was due to this Government for that year and because the current year's income tax receipts and railway contributions taken together are expected to be higher than originally estimated, as a result of the war. The next year's estimate has been prepared on the basis of the latest information available.

VII and 7, Land Revenue.

Revenue.

Pages 13–14, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(1) Ordinary Revenue	3,55,56	3,40,00	3,40,00	3,40,00
(2) Sale proceeds of waste lands and redemption of land tax ..	80	1,75	1,20	1,00
(3) Recoveries on account of survey and settlement charges ..	1,96	2,00	1,70	1,90
(4) Recoveries of overpayments ..	3	5	5	4
(5) Collection of payments for services rendered	68	50	70	70
(6) Miscellaneous	4,21	4,35	4,65	3,90
	3,63,24	3,48,65	3,48,30	3,47,54
Deduct—Portion of Land Revenue due to Irrigation	—5,60	—6,32	—6,23	—6,15
Total, Land Revenue ..	3,57,64	3,42,33	3,42,07	3,41,39
Deduct—Refunds ..	—3,02	—3,70	—3,33	—3,70
Total ..	3,54,62	3,38,63	3,38,74	3,37.69

Expenditure.

Pages 57–69, Civil Budget Estimates.

	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(1) Charges of Administration ..	25,51	26,11	25,95	24,63
(2) Survey, Settlement and Record Operations	98	96	93	....
(3) Land Records	25,47	25,15	25,60	25,74
(4) Assignments and Compensations..	14,47	14,09	14,50	14,29
(5) Charges in England	33	32	23	5
Total ..	66,76	66,63	67,21	64,71
Charged ..	*16,97*	*6,26*	*7,59*	*6,83*
Voted ..	49,79	60,37	59,62	57,88

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Revenue.

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation, which is subsequently transferred to the Irrigation heads (XVII and XVIII). The current year's budget estimate is repeated for the revised since it is expected that the effects of the unsatisfactory season in some parts of the Province will be counterbalanced by the increase in prices due to war which will make price remissions necessary on a smaller scale than in recent years. The next year's budget estimate is framed on the assumption that the season will be normal.

3. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

4. *Recoveries on account of survey and settlement charges.*—The decrease in the revised estimate of the current year and the budget estimate of next year is mainly due to smaller receipts on account of pot hissa survey operations.

5. *Collection of payments for services rendered.*—The current year's revised estimate and next year's budget are based on latest actuals.

6. *Miscellaneous.*—The receipts under this head are of a fluctuating nature. The decrease in next year's budget estimate compared with the revised estimate for the current year is due to the fact that with effect from 1940-41 the fees recovered at the Government Photozinco Press on account of the work done for private parties, which were hitherto credited under this head, will be accounted for under the head " XLV-Stationery and Printing ".

7. *Refunds.*—The decrease in the revised estimate compared with the budget estimate for the current year is due to the expectation that the refund of the non-agricultural assessment payable to the khot of Vile Parle and Juhu will not be paid during this year since no decision is likely to be reached on the appeal filed in the Bombay High Court in this matter. Next year's estimate is framed after taking into account the refund mentioned above.

Expenditure.

8. *Charges of Administration.*—The decrease in the budget estimate for 1940–41 compared with that for the current year is due mainly to smaller provisions (i) for construction and repairs of chavdis and (ii) acquisition and improvement of land for village sites under " Contingencies". The current year's revised estimate would have also shown considerable saving mainly owing to a surrender of 75 under (ii) above, but it has been counterbalanced by payment of interest charges on mesne profits paid to Sardar Bivalkar.

9. *Survey, Settlement and Record Operations.*—No provision is made in the next year's estimate due to the transfer of these charges to " 56, Stationery and Printing ".

10. *Land Records.*—The increase in the revised estimate of the current year is due to—

(1) additional expenditure on account of settlement operations which are to be carried out from the current year in accordance with the provisions of the Land Revenue Code Amendment Act;

(2) non-realisation in full of the probable savings under " District charges—pay of establishment " ; and

(3) more expenditure under " cost of boundary marks recoverable from land holders " due to payment of past arrears.

The increase in next year's estimate compared with the current year's budget is mainly under " Superintendence " on account of the revival of the post of Superintendent of Land Records, Central Circle, and on account of settlement operations under " District Charges—Settlement work ".

11. *Assignments and Compensations.*—The increase in the revised estimate is mainly due to payment of past arrears. Next year's provision is based on past actuals.

12. *Charges in England.*—The decrease in the current year's revised estimate is due to smaller purchase in Europe of stores for the Government Photozinco Press on account of the war. The decrease in next year's estimate is mainly due to the transfer of the provision on account of stores for the Government Photozinco Press to the head " 56, Stationery and Printing ".

VIII and 8, Provincial Excise.

Revenue.

Pages 15–18, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Country spirit	1,38,31	1,33,72	84,00	63,79
Country fermented liquor ..	63,35	62,95	42,00	37,68
Malt liquors	7	5	6	4
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	22,83	25,30	14,80	10,40
Receipts from commercial spirits including denatured spirits and medicated wines	3,46	3,37	3,40	3,47
Opium	18,36	18,65	15,43	15,06
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,23	2,33	2,43	2,20
Hemp and other drugs	17,06	17,41	11,59	9,98
Receipts from distilleries ..	25,65	25,43	17,57	16,24
Fines, confiscations and miscellaneous.	1,38	1,00	1,50	1,36
Recoveries of overpayments ..	18	....	1	....
Collection of payments for services rendered	4	2	5	5
Lump reduction	....	—1,10,00	....	....
Total ..	2,92,92	1,80,23	1,92,84	1,60,27
Deduct—Refunds ..	—3,15	—3,13	—3,20	—2,94
Total ..	2,89,77	1,77,10	1,89,64	1,57,33

Expenditure.

Pages 70–79, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Superintendence	1,47	1,36	1,37	1,38
District charges	17,82	18,29	19,90	19,40
Distilleries	10,83	10,99	7,10	8,60
Departmental and commissioned shops	....	....	49	1,01
Cost of opium supplied to Provincial Excise Department	3,35	3,38	2,92	2,66
Purchase of Ganja and other Drugs ..	....	....	6	8
Compensations	6,90	5,17	5,32	5,53
Charges in England	12	18	12	2
Works	16	....	18	3
Total ..	40,65	39,37	37,46	38,71
Charged ..	*5,91*	*5,08*	*4,30*	*4,22*
Voted ..	34,74	34,29	33,16	34,49

Revenue.

13. (*i*) *Country spirits*, (*ii*) *Country fermented liquor*, (*iii*) *Wines and spirits*, (*iv*) *Opium*, (*v*) *Hemp and other drugs and* (*vi*) *Receipts from distilleries.*—As details of the further prohibition measures to be adopted in the current year were under consideration when the budget estimates were framed, the estimated loss of revenue amounting to 1,10,00 on their account was shown in lump in the budget estimate of the current year. The budget estimates shown under the various minor heads, therefore, represented the receipts that would have accrued if the further prohibition measures had not been introduced in 1939–40. These measures mainly affected the six heads mentioned above. The estimated loss of 1,10,00 in the current year did not materialise in full chiefly because the auctions that were due to be held in the closing months of 1938–39 were not held but licences in prohibition areas were continued on a monthly basis up to the end of July and thus revenue which would normally have been received in advance in 1938–39 fell in the current year. Next year's estimates are lower than the current year's budget and revised estimates because the prohibition measures introduced after four months of the current year will be in force for the whole of next year.

14. *Fines, confiscations and miscellaneous.*—The increase in the revised estimate of the current year and the budget estimate of next year is due mainly to the inclusion of receipts from the departmentally managed shops and drugs depots in the prohibition area.

Expenditure.

15. *District charges.*—The increase in the revised estimate of the current year is due to expenditure on Prohibition Propaganda in Bombay and Ahmedabad sanctioned by supplementary grants during the course of the year counterbalanced partly by anticipated larger recovery of contribution from foreign liquor bonded warehouses and the transfer of expenditure on account of establishment in Sales

Tax areas to the Tobacco Department. The next year's estimate is less than the revised estimate of the current year due to anticipated reduction in expenditure on "Prohibition Propaganda" counterbalanced partly by a full year's expenditure on the prohibition staff entertained during the course of the current year.

16. *Distilleries.*—The decrease in the revised estimate of the current year and the budget estimate of next year is due to closure of certain warehouses and decreased expenditure under contingencies of the Nasik distillery due to smaller outturn of spirit on account of prohibition. The increase in next year's estimate compared with the current year's revised is due to more provision under contingencies of the Nasik distillery on the assumption that it will supply country spirit to other Governments.

17. *Departmental and commissioned shops.*—The current year's revised estimate and next year's budget make provision for these shops. The next year's estimate is higher as it provides for a full year's expenditure.

18. *Cost of opium supplied to the Provincial Excise Department.*—As a result of prohibition less opium will be purchased for resale during the current and next years.

19. *Compensations.*—The increase in the revised estimate of the current year and the budget estimate of next year is mainly due to surplus amount payable to certain States in respect of their Abkari and hemp drugs leases.

20. *Charges in England.*—The reduction in the current year's revised estimate is mainly due to anticipated reduction in expenditure on leave salary. Next year's estimate is low as no officer is expected to proceed on leave out of India.

21. *Works.*—The revised estimate provides for expenditure on quarters for road posts, etc., constructed for prohibition measures.

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IX and 9, Stamps.

Revenue.

Pages 19–20, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A—Non-Judicial.				
Stamp duties on bills of exchange, cheques and other commercial documents	18,99	19,57	18,95	18,95
Sale of other non-judicial stamps ..	53,77	53,13	54,40	54,40
Duty on impressing documents ..	4,44	2,89	3,13	3,13
Fines and Penalties	27	20	20	20
Miscellaneous	54	44	43	43
Refunds	—75	—67	—71	—71
	77,26	75,56	76,40	76,40
B—Judicial.				
Court Fees—				
Court Fees realised in stamps ..	67,92	69,00	58,00	58,00
Refunds	—82	—84	—64	—64
Fines and penalties	....	3	3	3
Miscellaneous	....	1	1	1
	67,10	68,20	57,40	57,40
Total ..	1,44,36	1,43,76	1,33,80	1,33,80

Expenditure.

Pages 80–81, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A—Non-Judicial.				
Superintendence	37	34	34	33
Charges for the sale of stamps ..	62	65	65	64
Cost of stamps supplied from Central Stamp Stores	22	21	21	21
	1,21	1,20	1,20	1,18
B—Judicial.				
Superintendence	32	33	33	33
Charges for the sale of stamps ..	34	37	37	35
Cost of stamps supplied from Central Stamp Stores	7	8	8	8
	73	78	78	76
Total—Voted ..	1,94	1,98	1,98	1,94

Revenue.

22. The current actuals show that the revenue under "Non-Judicial" stamps will be a little higher than the budget estimate whereas that under "Judicial" stamps will be considerably lower. The reduction under "Judicial" stamps is partly due to less receipts from probate fees and partly to a fall in litigation, which is said to be due in part to the proposed debt conciliation measures. Next year's estimates repeat the current year's revised estimates.

X and 10, Forest.

Revenue.

Pages 21–22, Civil Budget Estimates.

—	Accounts, 1938–39	Budget estimate, 1939–40	Revised estimate, 1939–40	Budget estimate, 1940–41
Timber and other produce removed from the forests by Government agency	8,17	10,00	8,20	9,26
Timber and other produce removed from the forests by consumers or purchasers	29,13	28,70	28,58	28,50
Draft and waif wood and confiscated forest produce	2	2	2	2
Revenue from forests not managed by Government	12	11	13	11
Miscellaneous	3,38	2,83	2,86	2,93
Total ..	40,82	41,66	39,79	40,82
Deduct—Refunds ..	—22	—12	—19	—12
Total ..	40,60	41,54	39,60	40,70

Expenditure.

Pages 82–86, Civil Budget Estimates.

—	Accounts, 1938–39	Budget estimate, 1939–40	Revised estimate, 1939–40	Budget estimate, 1940–41
General Direction	84	80	85	77
Conservancy and works	6,42	7,42	6,75	6,83
Establishments	18,15	17,70	17,70	18,46
Interest on capital outlay ..	33	33	33	33
Charges in England	1,12	1,07	1,02	59
Loss or gain by exchange ..	1	....	1	....
Total ..	26,87	27,32	26,66	26,98
Charged ..	*4,43*	*4,04*	*3,89*	*3,92*
Voted ..	22,44	23,28	22,77	23,06

Revenue.

23. *Timber and other produce removed from the forests by Government agency.*—The decrease in the revised, compared with the budget estimate of the current year, is mainly due to the disposal of certain thinning coupes by sale to contractors, instead of by departmental working, and to the realization of low prices from sandalwood. The ensuing year's budget estimate is based on normal expectations and takes into account anticipated additional revenue from the Thana Gurcharans.

24. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease in the current year's revised estimate, compared with the current year's budget estimate, is mainly due to reduced receipts from coupes in the Thana and Kolaba divisions which is said to be due to the introduction of the condition about payment of minimum wages to labourers by contractors. The further decrease next year is due to the decision not to auction grass coupes but to offer them to villagers at fixed prices.

25. *Refunds.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to the refund of grazing fees hitherto unrefunded and of the value of sandalwood trees extracted from the Gokak mill forests.

Expenditure.

26. *Conservancy and works.*—The decrease in the current year's revised estimate and the next year's budget estimate, compared with the current year's budget estimate, is due to the suspension of the work of acquiring first class survey numbers within the forest demarcation lines and the transfer of the Kasa-Udhwa road to the Public Works Department for maintenance, etc.

27. *Establishments.*—The increase in the next year's estimate, compared with the current year's budget and revised estimates, is mainly due to fewer officers expecting to go on leave out of India next year, to the creation of the appointments of Silviculturist and Utilization Officer and to the employment of additional establishment for managing the Thana Gurcharans.

28. *Charges in England.*—The decrease in the next year's budget estimate, compared with the current year's budget and revised estimates, is due to fewer officers proceeding on leave out of India.

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XI and 11, Registration.

Revenue.

Page 23, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Fees for registering documents ..	14,00	14,04	13,58	13,58
Fees for copies of registered documents	32	30	30	30
Miscellaneous	13	14	16	13
Total ..	14,45	14,48	14,04	14,01
Deduct—Refunds ..	—4	—3	—4	—3
Total ..	14,41	14,45	14,00	13,98

Expenditure.

Pages 87–88, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Superintendence	34	34	34	33
District Charges	4,96	5,11	4,91	4,94
Charges in England	5	....	....	....
Total Voted ..	5,35	5,45	5,25	5,27

Revenue.

29. The decrease in the current year's revised estimate and next year's budget estimate, compared with the current year's budget estimate, is chiefly ascribed to tenancy and other debt legislation.

Expenditure.

30. *District charges.*—The decrease in the current year's revised and the next year's budget estimate, compared with the estimate for the current year, is mainly on account of the retrenchment of 11 clerks due to the extension of the photo-copying system to more offices and to the promotion of sub-registrars on lower rates of pay on the retirement of sub-registrars at the top of the scale.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

Page 24, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Receipts under the Indian Motor Vehicles Act	4,08	4,06	4,11	4,14
Receipts under the Provincial Motor Vehicles Taxation Act	41,53	39,50	41,25	40,00
Fees and other receipts (Indian Motor Vehicles Act)	20	16	20	20
Total ..	45,81	43,72	45,56	44,34
Deduct—Refunds ..	—42	—42	—42	—41
Total ..	45,39	43,30	45,14	43,93

Expenditure.

Pages 89–92, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Charges of collection	1,31	1,50	1,55	67
Inspection of Motor Vehicles ..	1,05	1,32	1,26	3,36
Compensation to local bodies, etc. ..	7,07	7,48	7,00	6,98
Other charges	11,56	9,57	11,29	12,31
Charges in England	25	8	....	....
Total ..	21,24	19,95	21,10	23,32
Charged ..	*18,99*	*17,25*	*18,30*	*19,95*
Voted ..	2,25	2,70	2,80	3,37

Revenue.

31. *Indian Motor Vehicles Act.*—From next year the Motor Vehicles Act, 1939, will be in force. Under this Act, registration is perpetual and there will be a loss of re-registration fees. Next year's estimate is slightly higher than the current year however because it is hoped to meet the cost of the weigh-bridges mentioned below from the Central Road Fund and if so this head will get the credit of the receipt of the grant.

32. *Provincial Motor Vehicles Taxation Act.*—The revised has been placed higher than the budget estimate for the current year on the basis of the latest actuals. Next year's estimate is lower than the revised as the difficulties of importing and the rise in the prices of cars and petrol as a result of the war is likely to reduce the number of motor vehicles in use.

Expenditure.

33. *Charges of collection.*—The decrease of 88 in the budget estimates for 1940–41 over the revised estimates for 1939–40 is due to the change in the organisation for the administration of the Bombay Motor Vehicles Tax Act, 1935, and allocation of expenditure. Hitherto, the registration and taxation work was done in the office of the Commissioner of Police, Bombay. Under the new arrangements, this work will be done by the executive officers of the Regional Transport Authorities. The temporary staff, sanctioned specially for the taxation work and up to now working in the office of the Commissioner of Police, will be much reduced.

34. *Inspection of Motor Vehicles.*—The increase of 2,04 in the budget estimates for 1940–41 over the budget estimates for 1939–40 is due to the additional staff consisting of executive officers belonging to the Indian Police, additional Inspectors and clerical establishment and the purchase of weigh-bridges and portable weighing machines required for the administration of the new Motor Vehicles Act. As the cost of weigh-bridges and weighing machines is expected to be recovered from the Central Road Fund under the control of the Government of India, a corresponding credit has been taken on the receipt side.

35. *Compensation to local bodies.*—Provision is made under this head for the payment of compensation to local bodies for the abolition of tolls under section 9 (*1*) of the Bombay Motor Vehicles Tax Act, 1935. The variations in the revised estimate for 1939–40 and the budget estimate for 1940–41 over the current year's budget estimate and the accounts of 1938–39 are due to adjustments made, after audit scrutiny, in the grants which were provisionally sanctioned to local bodies in the previous years.

36. *Other charges.*—Provision on account of the amount transferred to the Provincial Road Fund under section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection of the tax. On account of the reorganisation of the establishment for the registration and taxation work, the cost of collection will be much reduced. Though it is anticipated that there will be less receipts in 1940–41 on account of the war, the increase of 1,02 in the budget estimates

for 1940–41 over the revised estimates for 1939–40 is due mainly to the reduction in the cost of collection. The details of the transfer are as shown below :—

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Total receipts under the Act ..	41,53,716	39,50,000	41,25,000	40,00,000
Deduct—				
Refunds	—41,768	—40,000	—40,500	—40,000
Expenses on collection in India ..		—1,49,500	—1,55,400	—66,900
Do. in England	—2,93,792	—3,000	....	....
Overhead charges		—1,43,000	—1,43,000	5,000
Lump amount mentioned in Section 9 (*3*) of the Act	—26,57,000	—26,57,000	—26,57,000	—26,57,000
Amount credited in excess in previous years owing to misclassification of certain receipts in treasury accounts	—5,242	....	....	....
Rounding	....	—500	—100	—100
Net receipts transferred to the Fund	11,55,914	9,57,000	11,29,000	12,31,000

37. *Charges in England.*—On account of the war, it is expected that no officers will be on leave in England, and no provision has therefore been made.

XIII and 13, Other Taxes and Duties.

Revenue.

Page 25, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Taxes on luxuries including taxes on entertainments, amusements and gambling	23,64	23,35	24,75	24,00
Receipts from Electricity Duties ..	17,95	34,00	31,72	33,00
Receipts from Tobacco Duties ..	22,36	22,07	24,00	24,16
Other items	....	1,27,00	1,19,20	1,23,00
Total ..	63,95	2,06,42	1,99,67	2,04,16

Expenditure.

Pages 93–95, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Collection charges	25	26	25	28
Charges under the Electricity Acts ..	14	17	16	1,06
Charges in connection with Tobacco Duties	13,34	11,06	11,39	11,35
Other items	....	....	2,04	2,05
Total—Voted ..	13,73	11,49	13,84	14,74

Revenue.

38. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.*—Both the revised estimate for the current year and the budget estimate for the next year are based on the latest information which suggests that the current year's budget estimate was too low.

39. *Receipts from Electricity Duty.*—The decrease of 2,28 in the current year's revised estimate compared with the budget is partly due to lighting restrictions in Bombay City and partly to the fact that the enhanced rates of duty will be effective in the current year for only 10–11 months due to the time-lag in collecting and crediting the duty. The decrease would have been higher but for the credit under this head from the current year of the receipts under the Indian Electricity Rules and electrical inspection of cinemas which were previously credited to XXXIX—Civil Works. These receipts are estimated at about 1,67 and were not included under this head in the budget estimates of the current year. The next year's budget estimate takes account of the above causes of variations.

40. *Receipts from Tobacco Duties.*—The revised estimate for the current year and the budget estimate of the next year are based on latest actuals. The increase over the current year's budget estimate is partly due to increase anticipated in license fees and sales tax on tobacco.

41. *Other items.*—The decrease of 7,80 in the revised estimate compared with the budget estimate of the current year is due to the abandonment of the proposed sales tax on manufactured cloth (10,00), a fall of about 50 under sales tax on motor spirit and a lower estimate adopted for Prize Competitions (3,30) counterbalanced by an increase of 6,00 under Urban Immoveable Property Tax. On the basis of further information regarding the demand it is anticipated that receipts under the Urban Immoveable Property Tax will be higher than were budgetted for but the full benefit will not be felt until next year on account of the time-lag in collections in the first year of any tax. Moreover the budget estimate was a nett figure after allowing for the cost of collection which of course has to be provided separately on the expenditure side (see below).

Expenditure.

42. *Charges under Electricity Duties.*—The increase in the next year's budget estimate compared with the current year's is due mainly to a transfer entry of 86 on account of the establishment charges (together with overhead charges) of the establishment provided under " 50—Civil Works " debitable to this head on account of the collection of the fees under the Indian Electricity Rules and fees for electrical inspection of cinemas, the fees being credited to this head. The transfer entry is introduced from the next year.

43. *Charges in connection with Tobacco Duties.*—The increase in the revised over the current year's budget estimate is mainly due to extra establishment entertained for Sales Tax areas. The next year's estimate takes into account an increase of 12 in the grant to the Bombay Improvement Trust. The present basis of this grant is explained below. The total budget estimate for the next year is however slightly lower than the revised for the current year mainly on account of reductions in the tobacco constabulary staff consequent on changes in the Excise Department due to the introduction of prohibition in Bombay City.

Out of the receipts realised under the Tobacco Duty (Town of Bombay) Amendment Act, 1932, Government now pays to the Improvement Trust account of the Bombay Municipality a grant which will be (1) not more than sufficient to cover the deficit in the Improvement Trust Budget, (2) not greater than three-fourths of the net realisations by Government from the tobacco duty, and (3) not more than Rs. 10 lakhs, whichever is less.

44. *Other items.*—The revised estimate for the current year and the budget estimate for the next year represent expenditure on rebates to the local bodies for collection of the Urban Immoveable Property Tax and establishment required for licensing traders in motor spirit.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

45. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

46. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

47. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

48. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as " sum-at-charge ".

49. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue of the work.

50. If the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum-at-charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive ", otherwise it is treated as " Unproductive ". If any work for which a capital account is kept which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class. The same principle would apply to all extensions and improvements of an existing work.

51. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., " 68, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 68 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 68 ", and the amounts thus deducted from this head are booked, without details of works under the major head " 19-A—Financed from Famine Relief Fund " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The head " 19 " is, therefore, purely a transfer head. The net

total of the major head " 68 ", after the deductions referred to above have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

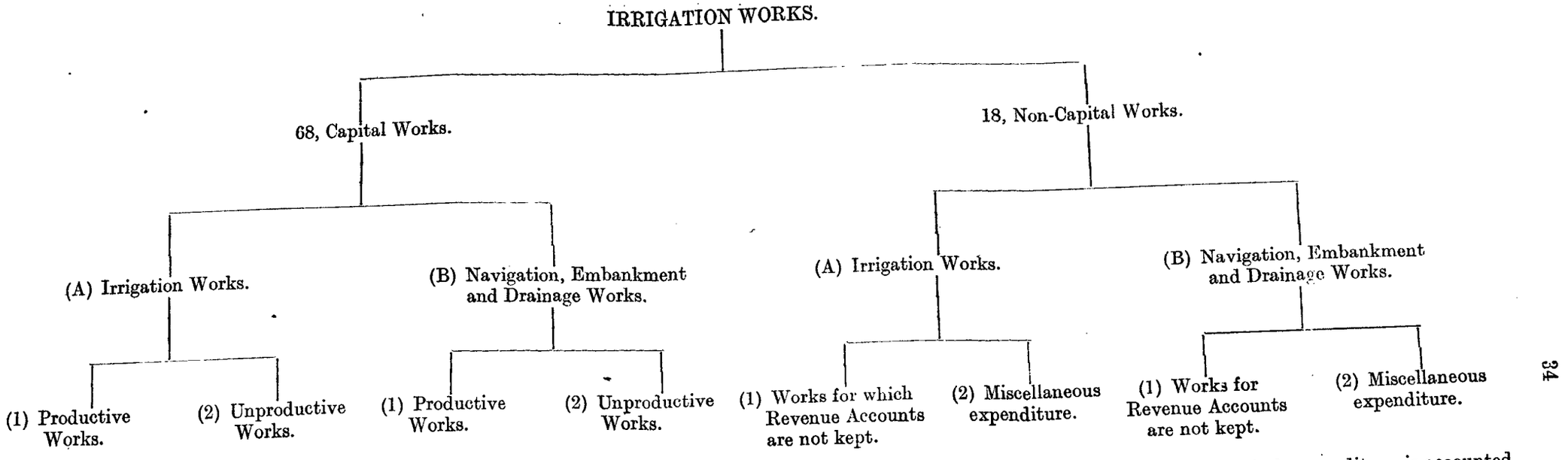
52. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue accounts of those works under a separate Revenue head " XVII-Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 " mentioned above.

53. In the budget estimates of revenue for Irrigation Works under the abovementioned head " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated Net revenue, as the essential matter financial is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

54. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is the " refunds of revenue ".

55. The interest on capital expenditure met from ordinary revenues is shown under the head " 17-Interest on works for which Capital Accounts are kept".

56. With reference to the second division of irrigation works, viz., works for which capital accounts are not kept, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18-Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVIII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund). The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenues earned by this class of works is shown under the Revenue head " XVIII-Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.


IRRIGATION WORKS.
68, Capital Works.
18, Non-Capital Works.
(A) Irrigation Works.
(B) Navigation, Embankment and Drainage Works.
(A) Irrigation Works.
(B) Navigation, Embankment and Drainage Works.
(1) Productive Works.
(2) Unproductive Works.
(1) Productive Works.
(2) Unproductive Works.
(1) Works for which Revenue Accounts are not kept.
(2) Miscellaneous expenditure.
(1) Works for Revenue Accounts are not kept.
(2) Miscellaneous expenditure.

Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

57. Cultivation in this Province depends chiefly upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

Works in Operation.

58. *Lower Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

59. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

60. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 respectively and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

61. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

62. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

63. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 1,06 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

64. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (ii) a pick-up-weir at Ojhar and (iii) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1909 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 1,50½ lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

In addition to the above schemes there are many other small canals and tanks which collectively irrigate large areas of lands.

Works under Construction.

65. The project for remodelling the Nira Left Bank Canal is the only important scheme under construction at present. The scheme will enable the irrigation of an additional area of 19,000 acres. It is expected to be completed by the end of 1941–42.

66. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1938–39 are shown in the accompanying statement.

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STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1938-39.

MO-1 Bk H 1743—10

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.											
1	Gadikeri Tank	1936–37..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	1,833	1,833
		1937–38..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,062	2,062
		1938–39..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,344	2,344
2	Mavinkop Tank.	1936–37..	1882–83..	1881–82..	30,185	3,319	33,504	..	33,504	40	2,045	2,085
		1937–38..	1882–83..	1881–82..	30,185	3,319	33,504	154	33,658	49	1,843	1,892
		1938–39..	1882–83..	1881–82..	30,185	3,319	33,504	331	33,835	54	1,662	1,716
3	Ekruk Tank..	1936–37..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	1,35,167	14,75,553	1,48,884	..	1,48,884
		1937–38..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	41,010	13,81,396	1,53,095	..	1,53,095
		1938–39..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,26,816	..	1,26,816
4	Shahada Channel.	1936–37..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	8,843	6,081	14,924
		1937–38..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	5,372	6,081	11,453
		1938–39..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	7,143	6,081	13,224
	Unproductive.											
5	Kasurdi Tank	1936–37..	1869–70..	1877–78..	40,812	4,778	45,590	1,29,120	1,74,710	1,117	..	1,117
		1937–38..	1869–70..	1877–78..	40,812	4,778	45,590	1,30,167	1,75,757	1,337	..	1,337
		1938–39..	1869–70	1877–78..	40,812	4,778	45,590	1,31,582	1,77,172	1,028	..	1,028
6	Chikhli Canal.	1936–37..	1870–71..	1882–83..	53,803	3,639	57,442	1,23,103	1,80,545	3,704	..	3,704
		1937–38..	1870–71..	1882–83..	53,803	3,639	57,442	1,23,558	1,81,000	2,769	..	2,769
		1938–39..	1870–71..	1882–83..	53,803	3,639	57,442	1,24,638	1,82,080	1,974	..	1,974
7	Hathmati and Khari Cut Canals.	1936–37..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	13,91,341	27,10,070	36,755	314	37,069
		1937–38..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	13,65,322	26,84,051	1,04,575	755	1,05,330
		1938–39..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	13,89,422	27,08,151	53,834	1,371	55,205
8	Dambal Tank.	1936–37..	1880–81..	1884–85..	60,847	3,133	63,980	1,51,451	2,15,431	1,745	916	2,661
		1937–38..	1880–81..	1884–85..	60,847	3,133	63,980	1,60,913	2,24,910	1,090	916	2,006
		1938–39..	1880–81..	1884–85..	60,847	3,133	63,980	1,83,319	2,47,299	1,674	916	2,590
9	Medleri Tank.	1936–37..	1884–85..	1885–86..	78,354	3,038	81,392	1,82,818	2,64,210	664	..	664
		1937–38..	1884–85..	1885–86..	78,354	3,038	81,392	1,85,282	2,66,674	789	..	789
		1938–39..	1884–85..	1885–86..	78,354	3,038	81,392	1,87,613	2,69,005	707	..	707

*Interest is calculated as follows :—
1936–37 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 and at 4·98 per cent.
1937–38 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 and at 4·90 per cent. on
1938–39 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17, at 4·9 per cent. on the

capital accounts are kept, for the triennium ending 1938-39.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
321	1,512	544	968	....	8·94	4	418	418
336	1,726	544	1,182	....	10·20	4	418	304
364	1,980	544	1,436	....	11·70	4	418	418
1,186	899	1,004	....	105	2·68	4	617	479
1,742	150	1,004	....	854	0·45	4	617	490
889	827	1,004	....	177	2·44	4	617	483
19,066	1,29,818	40,837	88,981	....	8·80	4	16,941	4,318
18,101	1,34,994	40,837	94,157	....	9·77	4	16,941	4,217
17,980	1,08,836	40,837	67,999	....	8·12	4	16,941	4,296
5,764	9,160	4,008	5,152	....	8·52	5	2,400	1,976
7,095	4,358	3,976	382	....	4·05	5	2,400	1,981
5,950	7,274	3,976	3,298	....	6·76	5	2,400	1,880
951	166	1,357	....	1,191	0·09	4	150	19
1,027	310	1,357	....	1,047	0·18	4	150	22
1,086	—58	1,357	....	1,415	0·39	4	150	64
1,489	2,215	1,789	426	....	1·23	4	1,478	353
1,266	1,503	1,789	....	286	0·83	4	1,478	279
1,265	709	1,789	....	1,080	0·63	4	1,478	318
39,701	—2,632	41,398	....	44,030	....	4	24,000	129
37,915	67,415	41,396	26,019	....	2·51	4	24,000	19,983
37,909	17,296	41,396	....	24,100	....	4	24,000	5,521
29,135	—26,474	2,023	....	28,497	....	4	1,000	444
9,462	—7,456	2,023	....	9,479	....	4	1,000	475
22,956	—20,366	2,023	....	22,389	....	4	1,000	147
626	38	2,605	....	2,567	0·01	4	600	44
648	141	2,605	....	2,464	0·05	4	600	46
433	274	2,605	....	2,331	0·10	4	600	39

on the subsequent outlay.
the subsequent outlay.
Capital outlay incurred from 1917–18 to 1936–37 and at 3·5 per cent. on the Capital outlay incurred in 1937–38 and 1938–39.

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
	1936–37..	1872–73..	1886–87..	47,948	25,434	73,382	92,981	1,66,363	926	..	926
10	Hartala Tank. 1937–38..	1872–73..	1886–87..	47,948	25,434	73,382	95,249	1,68,631	225	..	225
	1938–39..	1872–73..	1886–87..	47,948	25,434	73,382	97,140	1,70,522	392	..	392
	1936–37..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	2,92,087	4,31,043	1,665	..	1,665
11	Mbaswa Tank. 1937–38..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	2,95,443	4,34,399	2,276	..	2,276
	1938–39..	1877–78..	1886–97..	1,28,781	10,175	1,38,956	2,97,619	4,36,575	3,164	..	3,164
	1936–37..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	3,98,351	5,65,949	2,905	..	2,905
12	Madag Tank.. 1937–38..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,03,302	5,70,900	5,859	..	5,859
	1938–39..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,10,416	5,78,014	2,379	..	2,379
	1936–37..	1884–85..	1889–90..	60,741	14,254	74,995	1,24,582	1,99,577	685	710	1,395
13	Asundi Tank 1937–38..	1884–85..	1889–90..	60,741	14,254	74,995	1,26,582	2,01,577	96	710	806
	1938–39..	1884–85..	1889–90..	60,741	14,254	74,995	1,26,878	2,01,873	1,612	710	2,322
	1936–37..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	2,94,107	4,52,814	882	..	882
14	Muchkundi Tank. 1937–38..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	2,99,431	4,58,138	749	..	749
	1938–39..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	3,04,807	4,63,514	527	..	527
	1936–37..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	3,85,880	6,13,302	4,917	..	4,917
15	Bhadalwadi Tank. 1937–38..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	3,91,572	6,18,994	4,884	..	4,884
	1938–39..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	3,97,906	6,25,328	4,084	..	4,084
	1936–37..	1871–72..	1891–92..	3,52,587	27,022	3,79,609	7,95,495	11,75,104	4,362	1,699	6,061
16	Bhatodi Tank. 1937–38..	1871–72..	1891–92..	3,52,587	27,022	3,79,609	8,04,798	11,84,407	3,816	1,435	5,251
	1938–39..	1871–72..	1891–92..	3,52,214	27,022	3,79,236	8,13,542	11,92,778	4,065	1,570	5,635
	1936–37..	1868–69..	1891–92..	37,923	1,266	39,189	1,05,027	1,44,216	2,359	..	2,359
17	Koregaon Tank. 1937–38..	1868–69..	1891–92..	37,923	1,266	39,189	1,08,086	1,47,275	165	..	165
	1938–39..	1868–69..	1891–92..	37,923	1,266	39,180	1,09,398	1,48,587	1,914	..	1,914
	1936–37..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	3,61,935	13,11,742	76,351	..	76,351
18	Krishna Canal. 1937–38..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	3,95,119	13,44,926	39,304	..	39,304
	1938–39..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	4,08,453	13,58,260	49,893	..	49,893
	1936–37..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	9,93,294	14,32,580	5,317	..	5,317
19	Upper Man River Works. 1937–38..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,06,981	14,46,267	4,799	..	4,799
	1938–39..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,20,604	14,59,890	5,237	..	5,237

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
949	—23	1,594	....	1,617	....	4	415	21
899	—674	1,594	....	2,268	....	4	415	....
689	—297	1,594	....	1,891	....	4	415	24
1,346	319	4,282	....	3,963	0·07	4	1,700	51
1,350	926	4,282	....	3,356	0·21	4	1,700	218
1,058	2,106	4,282	....	2,176	0·48	4	1,700	446
3,173	—268	5,362	....	5,630	....	4	1,345	604
5,448	411	5,362	....	4,951	0·07	4	1,345	520
4,131	—1,752	5,362	....	7,114	....	4	1,345	390
826	569	2,020	....	1,451	0·28	4	1,011	203
786	20	2,020	....	2,000	0·01	4	1,011	283
598	1,724	2,020	....	296	0·85	4	1,011	214
1,502	—620	4,663	....	5,283	....	4	750	8
1,410	—661	4,663	....	5,324	....	4	750	15
1,255	—728	4,663	....	5,391	....	4	750	9
3,057	1,860	7,087	....	5,227	0·30	4	2,000	1,198
3,489	1,395	7,087	....	5,692	0·22	4	2,000	1,470
3,331	753	7,087	....	6,334	0·12	4	2,000	1,249
2,092	3,969	11,725	....	7,756	0·34	4	12,124	676
2,832	2,419	11,722	....	9,303	0·20	4	12,124	584
2,664	2,971	11,715	....	8,744	0·25	4	12,124	663
1,894	465	1,261	....	796	0·32	4	1,050	63
1,963	—1,798	1,261	....	3,059	....	4	1,050	354
1,965	—51	1,261	....	1,312	....	4	1,050	504
21,964	54,387	29,952	24,435	....	4·15	4	12,320	3,647
42,540	—3,236	29,948	....	33,184	....	4	12,320	4,339
33,279	16,614	29,948	....	13,314	1·22	4	12,320	5,516
15,512	—10,195	13,827	....	24,022	....	4	2,080	849
4,650	149	13,827	....	13,678	0·01	4	2,080	1,076
5,033	204	13,827	....	13,623	0·01	4	2,080	837

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.										
20	Maini Tank .. 1936-37 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,54,516	13,50,846	9,563	..	9,563
	Maini Tank .. 1937-38 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,69,113	13,65,443	5,046	..	5,046
	Maini Tank .. 1938-39 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,81,951	13,78,281	7,053	..	7,053
21	Ashti Tank .. 1936-37 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,71,977	22,13,685	17,869	..	17,869
	Ashti Tank .. 1937-38 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,80,034	22,21,742	27,946	..	27,946
	Ashti Tank .. 1938-39 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,03,656	22,45,364	11,457	..	11,457
22	Rewari Canal . 1936-37 ..	1865-66..	1892-93..	56,771	3,040	59,811	64,033	1,23,844	3,240	..	3,240
	Rewari Canal . 1937-38 ..	1865-66..	1892-93..	56,771	3,040	59,811	65,273	1,25,084	2,816	..	2,816
	Rewari Canal . 1938-39 ..	1865-66..	1892-93..	56,771	3,040	59,811	65,076	1,24,887	3,895	..	3,895
23	Shirsuphal Tank. 1936-37 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,24,375	6,48,943	5,236	..	5,236
	Shirsuphal Tank. 1937-38 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,30,912	6,55,480	3,493	..	3,493
	Shirsuphal Tank. 1938-39 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,37,006	6,61,574	4,300	..	4,300
24	Lower Panjhra River Works. 1936-37 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,40,896	9,09,517	16,107	8,935	25,042
	Lower Panjhra River Works. 1937-38 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,36,970	9,05,591	14,554	7,799	22,353
	Lower Panjhra River Works. 1938-39 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,30,151	8,98,772	17,425	9,021	26,446
25	Yerla River Irrigation Works. 1936-37 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,02,566	22,84,074	13,819	..	13,819
	Yerla River Irrigation Works. 1937-38 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,13,202	22,94,710	24,772	..	24,772
	Yerla River Irrigation Works. 1938-39 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,29,085	23,10,593	18,094	..	18,094
26	Parsul Tank .. 1936-37 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,14,866	5,29,861	1,805	..	1,805
	Parsul Tank .. 1937-38 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,19,735	5,34,730	3,399	..	3,399
	Parsul Tank .. 1938-39 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,26,270	5,41,265	1,825	..	1,825
27	Mutha Canal including Matoba Tank. 1936-37 ..	1874-75..	1896-97..	66,82,609	2,98,295	69,80,904	32,84,627	1,02,65,531	4,12,881	73	4,12,954
	Mutha Canal including Matoba Tank. 1937-38 ..	1874-75..	1896-97..	67,02,667	2,98,436	70,01,103	32,91,144	1,02,92,247	3,25,570	73	3,25,643
	Mutha Canal including Matoba Tank. 1938-39 ..	1874-75..	1896-97..	67,15,938	2,98,524	70,14,462	33,22,744	1,03,37,206	3,01,166	73	3,01,239
28	Gokak Canal First Section and Storage Works. 1936-37 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,42,666	19,09,339	66,312	..	66,312
	Gokak Canal First Section and Storage Works. 1937-38 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,33,896	19,00,569	68,497	..	68,497
	Gokak Canal First Section and Storage Works. 1938-39 ..	1884-85..	1896-97..	13,88,302	83,581	14,71,883	4,27,256	18,99,139	71,838	..	71,838

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,625	4,938	15,786	....	10,848	0·36	4	4,625	893
4,033	1,013	15,779	....	14,766	0·07	4	4,625	1,509
4,112	2,941	15,779	....	12,838	0·21	4	4,625	1,121
11,496	6,373	25,445	....	19,072	0·29	4	11,780	3,767
10,185	17,761	25,441	....	7,680	0·80	4	11,780	3,751
9,638	1,819	25,441	....	23,622	0·08	4	11,780	2,865
2,150	1,090	1,888	....	798	0·88	4	1,920	566
2,168	648	1,888	....	1,240	0·52	4	1,920	606
1,810	2,085	1,888	197	....	1·67	4	1,920	732
2,715	2,521	7,056	....	4,535	0·39	4	1,800	997
2,974	519	7,056	....	6,537	0·08	4	1,800	807
3,338	962	7,056	....	6,094	0·15	4	1,800	1,068
4,148	20,894	14,810	6,084	....	2·30	4	12,627	2,459
3,617	18,736	14,810	3,926	....	2·07	4	12,627	2,327
4,817	21,629	14,810	6,819	....	2·41	4	12,627	2,394
11,784	2,035	24,729	....	22,694	0·09	4	5,480	4,379
10,692	14,080	24,716	....	10,636	1·61	4	5,480	3,359
9,261	8,833	24,716	....	15,883	0·38	4	5,480	3,475
1,767	38	6,917	....	6,879	0·01	4	1,000	973
1,351	2,048	6,917	....	4,869	0·38	4	1,000	636
1,443	382	6,917	....	6,535	0·07	4	1,000	1,055
91,244	3,21,710	2,28,967	92,743	....	3·13	4	20,050	17,082 29
1,02,916	2,22,727	2,29,244	....	6,517	2·16	4	20,050	17,491 29
1,03,010	1,98,229	2,29,829	....	31,600	1·92	4	20,050	11,791 29
11,959	54,353	47,339	7,014	....	2·85	4	17,627	8,293
12,453	56,044	47,274	8,770	....	2·95	4	17,627	10,162
17,834	54,004	47,364	6,640	....	2·84	4	17,627	9,616

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
29	Mhaswad Tank.	1936–37 ..	1884–85..	1900–01..	20,05,553	90,463	20,96,016	30,95,750	51,91,766	20,909	..	20,909
		1937–38 ..	1884–85..	1900–01..	20,05,553	90,463	20,96,016	31,55,418	52,51,434	19,745	..	19,745
		1938–39 ..	1884–85..	1900–01..	20,05,553	90,463	20,96,016	32,09,550	53,05,566	32,313	..	32,313
30	Jamda Canal.	1936–37 ..	1870–71..	1901–02..	10,01,146	50,214	10,51,360	28,17,124	38,68,484	15,466	..	15,466
		1937–38 ..	1870–71..	1901–02..	10,01,146	50,214	10,51,360	28,55,460	39,06,820	9,901	..	9,901
		1938–39 ..	1870–71..	1901–02..	10,01,146	50,214	10,51,360	28,92,929	39,44,289	10,243	..	10,243
31	Pathri Tank..	1936–37 ..	1906–07..	1901–02..	6,27,825	15,021	6,42,846	5,80,206	12,23,052	11,795	..	11,795
		1937–38 ..	1906–07..	1901–02..	6,27,825	15,021	6,42,846	5,92,550	12,35,396	12,395	..	12,395
		1938–39 ..	1906–07..	1901–02..	6,27,825	15,021	6,42,846	6,05,643	12,48,489	11,079	..	11,079
32	Victoria Tank.	1936–37 ..	Under construction.	..	57,385	4,032	61,417	64,997	1,26,414	..	..	..
		1937–38 ..	Under construction.	..	57,060	4,032	61,092	66,943	1,28,035	..	..	..
		1938–39 ..	Under construction.	..	56,519	4,032	60,551	68,874	1,29,425	..	..	..
33	Budhihal Tank	1936–37 ..	Under construction.	..	4,96,340	18,475	5,14,815	5,31,120	10,45,935	..	..	..
		1937–38 ..	Under construction.	..	4,97,453	18,486	5,15,939	5,47,727	10,63,666	..	..	..
		1938–39 ..	Under construction.	..	4,97,802	18,491	5,16,293	5,64,360	10,80,653	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.	1936–37 ..	1885–86..	1905–06..	1,39,45,183	4,95,869	1,44,41,052	13,28,345	1,57,69,397	7,06,090	..	7,06,090
		1937–38 ..	1885–86..	1905–06..	1,40,08,455	4,96,326	1,45,04,781	16,04,244	1,61,09,025	5,14,372	..	5,14,372
		1938–39 ..	1885–86..	1905–06..	1,40,67,719	4,96,718	1,45,64,437	15,89,270	1,61,54,307	8,23,315	..	8,23,315
35	Kadva River Works.	1936–37 ..	1868–69..	1907–08..	9,73,359	62,517	10,35,876	16,61,267	26,97,143	23,176	594	23,770
		1937–38 ..	1868–69..	1907–08..	9,73,359	62,517	10,35,876	16,78,118	27,13,994	44,906	594	45,500
		1938–39 ..	1868–69..	1907–08..	9,73,359	62,517	10,35,876	17,15,332	27,51,208	29,794	594	30,388
36	Wangroli Tank	1936–37 ..	1904–05..	1908–09..	2,42,512	50,783	2,93,295	3,06,277	5,99,572	2,451	..	2,451
		1937–38 ..	1904–05..	1908–09..	2,42,512	50,783	2,93,295	3,15,686	6,08,981	5,116	..	5,116
		1938–39 ..	1904–05..	1908–09..	2,42,512	50,783	2,93,295	3,19,680	6,12,975	10,754	..	10,754
37	Tranza-Nagrama Tanks.	1936–37 ..	1904–05..	1909–10..	2,38,032	42,603	2,80,635	3,18,639	5,99,274	977	..	977
		1937–38 ..	1904–05..	1909–10..	2,38,032	42,603	2,80,635	3,27,021	6,07,656	1,327	..	1,327
		1938–39 ..	1904–05..	1909–10..	2,38,032	42,603	2,80,635	3,36,227	6,16,862	531	..	531

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
13,996	6,913	66,688	....	59,775	0·13	4	24,800	4,504
12,812	6,933	66,688	....	59,755	0·13	4	24,800	11,515
19,757	12,556	66,688	....	54,132	0·24	4	24,800	1,682
17,007	—1,541	33,455	....	34,996	....	4	5,000	1,731
14,790	—4,889	33,447	....	38,336	....	4	5,000	1,386
14,265	—4,022	33,447	....	37,469	....	4	5,000	1,029
3,523	8,272	20,876	....	12,604	0·68	4	2,500	675
3,863	8,532	20,876	....	12,344	0·69	4	2,500	779
3,296	7,783	20,876	....	13,093	0·62	4	2,500	657
....	....	1,964	....	1,964	....	4	....	....
....	....	1,946	....	1,946	....	4	....	....
....	....	1,931	....	1,931	....	4	....	....
....	....	16,580	....	16,580	....	4	....	....
....	....	16,607	....	16,607	....	4	....	....
....	....	16,633	....	16,633	....	4	....	....
2,06,510	4,99,580	5,83,877	....	84,297	3·17	4	1,13,280	75,690
2,07,279	3,07,093	5,83,153	....	2,76,060	1·91	4	1,13,280	77,759
2,24,112	5,99,203	5,84,829	14,374	....	3·71	4	1,13,280	73,695
29,673	—5,903	32,393	....	38,296	....	4	18,022	3,768
29,960	15,540	32,391	....	16,851	0·57	4	18,022	4,755
35,211	—4,823	32,391	....	37,214	....	4	18,022	3,694
6,856	—4,405	8,123	....	12,528	....	4	3,400	68
6,405	—1,289	8,120	....	9,409	....	4	3,400	1,906
6,628	4,126	8,120	....	3,994	0·67	4	3,400	1,461
1,935	—958	7,915	....	8,873	....	4	800	1
1,794	—467	7,915	....	8,382	....	4	800	2
1,822	—1,291	7,915	....	9,206	....	4	800	11

Serial No.	Name of Works.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts.	Date of completion of work.	Direct charges, i.e., works, establishment, Tools and Plant Suspense and Receipts on capital accounts.	Indirect charges, i.e., capitalisation, Leave and Pension and audit and accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
		1936-37 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	2,85,729	5,40,939	1,402	..	1,402
38	Savli Tank ..	1937-38 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	2,93,966	5,49,176	4,764	..	4,764
		1938-39 ..	1908-09..	1909-10..	2,34,179	21,031	2,55,210	2,99,893	5,55,103	7,220	..	7,220
		1936-37 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	20,85,008	41,41,439	90,592	..	90,592
39	Chankapur Tank.	1937-38 ..	1909-10	1909-10	19,87,839	68,592	20,56,431	21,24,159	41,80,590	76,133	..	76,133
		1938-39 ..	1909-10..	1909-10..	19,87,839	68,592	20,56,431	21,90,562	42,46,993	75,734	..	75,734
		1936-37 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,02,444	4,86,473	1,570	609	2,179
40	Saiat Tank ..	1937-38 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,07,677	4,91,706	2,134	1,018	3,152
		1938-39 ..	1910-11..	1911-12..	1,58,452	25,577	1,84,029	3,10,299	4,94,328	3,955	1,992	5,947
		1936-37 ..	Under construction.	Not completed.	15,139	385	15,524	12,975	28,499	..	..	..
41	Suki River ..	1937-38 ..	Do. ..	Do. ..	15,139	385	15,524	13,478	29,002	..	..	..
		1938-39 ..	Do. ..	Do. ..	15,139	385	15,524	13,981	29,505	..	..	..
		1936-37 ..	1911-12..	1915-16..	1,00,68,305	5,03,114	1,05,71,419	55,05,236	1,60,76,655	4,28,680	..	4,28,680
42	Godavari Canals.	1937-38 ..	1911-12..	1915-16..	1,00,83,017	5,03,217	1,05,86,234	55,76,139	1,61,62,373	5,29,843	..	5,29,843
		1938-39 ..	1911-12..	1915-16..	1,00,83,017	5,03,217	1,05,86,234	57,27,406	1,63,26,258	4,46,995	..	4,46,995
		1936-37 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,09,890	2,26,351	23	..	23
43	Futelao Tank	1937-38 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,19,385	2,35,846	30	..	30
		1938-39 ..	1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,28,957	2,45,418	74	..	74
		1936-37 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,27,108	2,24,940	2,397	—2,392	5
44	Dharma Canal	1937-38 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,33,025	2,30,857	1,653	—2,392	— 739
		1938-39 ..	1913-14..	1921-22..	95,509	2,323	97,832	1,42,370	2,40,202	2,373	—1,232	1,141
		1936-37 ..	Under construction.	Not completed.	98,859	4,650	1,03,509	76,261	1,79,770	..	..	..
45	Gokak Canal Survey.	1937-38 ..	Do. ..	Do. ..	98,859	4,650	1,03,509	81,105	1,84,614	..	..	..
		1938-39 ..	Do. ..	Do. ..	98,859	4,650	1,03,509	85,949	1,89,458	..	..	..
		1936-37 ..	1924-25..	1937-38..	4,01,41,425	10,87,983	4,12,29,408	3,08,48,791	7,20,78,199	2,71,215	..	2,71,215
46	Nira Right Bank Canal.	1937-38 ..	1924-25..	1937-38..	4,02,10,250	10,88,670	4,12,98,920	3,25,43,805	7,38,42,725	4,09,661	..	4,09,661
		1938-39 ..	1924-25..	1937-38..	4,02,00,656	10,89,006	4,12,89,662	3,42,36,167	7,55,25,829	5,44,343	..	5,44,343

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,564	—4,162	7,787	....	11,949	....	4	3,000	266
5,214	—450	7,787	....	8,237	....	4	3,000	1,820
5,360	1,860	7,787	....	5,927	0·33	4	3,000	488
51,087	39,505	68,529	....	29,024	0·95	4	8,500	12,437
46,873	29,260	68,411	....	39,151	0·70	4	8,500	10,348
73,726	2,008	68,411	....	66,403	0·05	4	8,500	8,919
3,307	—1,128	5,269	....	6,397	....	4	2,000	148
3,116	36	5,269	....	5,233	0·01	4	2,000	591
3,300	2,647	5,269	....	2,622	0·54	4	2,000	610
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
3,32,234	96,446	3,43,855	....	2,47,409	1·60	4	79,440	50,283
2,57,078	2,72,765	3,43,668	....	70,903	1·69	4	79,440	36,523
2,53,577	1,93,418	3,44,144	....	1,50,726	1·18	4	79,440	29,300
1,277	—1,254	3,570	....	4,824	....	4	800	....
5,955	—5,925	3,570	....	9,495	....	4	800	108
6,076	—6,002	3,570	....	9,572	....	4	800	119
2,134	—2,129	3,341	....	5,470	....	5	12,870	5,703
1,845	—2,584	3,333	....	5,917	....	5	12,870	9,158
7,153	—6,012	3,333	....	9,345	....	5	12,870	9,079
....	....	4,923	....	4,923	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
3,58,490	—87,275	18,25,005	....	19,12,280	....	6	132,000	50,634
3,00,707	1,08,954	18,04,267	....	16,95,313	0·15	6	132,000	41,543
4,30,933	1,33,410	18,05,772	....	16,92,362	0·15	6	132,000	43,001

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—concld.											
47	Pravara River Works.	1936-37 ..	1909-10..	1926-27..	1,45,10,339	5,13,030	1,50,23,369	1,05,35,122	2,55,58,491	6,19,452	76	6,19,528
		1937-38 ..	1909-10..	1926-27..	1,45,37,848	5,13,438	1,50,51,286	1,07,87,948	2,58,39,234	7,75,603	76	7,75,679
		1938-39 ..	1909-10..	1926-27..	1,45,48,766	5,13,708	1,50,62,474	1,11,98,438	2,62,60,912	4,79,471	76	4,79,547
48	Gokak Canal, second section.	1936-37 ..	Work in abeyance	Work in abeyance	1,76,306	13,978	1,90,284	3,84,331	5,74,615	..	..	..
		1937-38 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	3,90,194	5,80,478	..	..	..
		1938-39 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	3,96,057	5,86,341	..	..	..
	Total ..	1936-37 ..	..	..	10,34,47,272	40,63,073	10,75,10,345	7,56,33,881	18,31,44,226	30,45,148	21,493	30,66,641
		1937-38 ..	..	..	10,36,42,436	40,64,880	10,77,07,316	7,81,87,313	18,58,94,629	32,14,925	20,970	32,35,895
		1938-39 ..	..	..	10,37,33,433	40,66,094	10,77,99,527	8,08,59,409	18,86,58,936	31,81,744	25,178	32,06,922

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Acres.	Acres.
4,03,895	2,15,633	5,97,963	....	3,82,330	0·84	6	57,000	53,127
4,35,480	3,40,199	5,93,025	....	2,52,826	1·32	6	57,000	44,509
2,98,881	1,82,666	5,93,697	....	4,11,031	0·70	6	57,000	39,770
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
17,29,930	13,36,711	41,88,754	....	28,52,043	0·73	....	6,22,720	3,13,973
16,26,519	16,09,376	41,62,105	....	25,52,729	0·87	....	6,22,720	3,20,035
16,80,195	15,26,727	41,67,113	....	26,40,386	0·81	....	6,22,720	2,70,679

XVII, Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept.

Revenue.

67. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz., (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed "gross revenue") in order to show the "net revenue" earned.

68. The figures of revenue for the years 1938–39 and 1939–40 and the budget estimate for the year 1940–41 are shown below :—

Pages 26–32, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Direct receipts	31,06	32,05	31,69	32,77
Portion of land revenue due to irrigation	23	22	23	22
Gross Revenue	31,29	32,27	31,92	32,99
Deduct—Working Expenses ..	—15,95	—13,27	—12,50	—12,70
Net Revenue ..	15,34	19,00	19,42	20,29

In comparison with the budget and revised estimate for 1939–40, the budget estimate of gross revenue for 1940–41 shows an increase which is due to the extended activities of the sugar factories.

The decrease in the current year's revised compared with the budget estimate under "Working Expenses" is mainly due to the write back to the new head "53-Capital Outlay on Electricity Schemes met out of Revenues" of the expenditure on Bhatgar Dam Electricity Scheme debited to this head in 1938–39.

69. The provision for 1940–41 under the head XVII—Working Expenses has been distributed as under :—

Pages 26–32, Civil Budget Estimates.

—	Voted.	*Charged.*	Total.
Extension and Improvements	40	....	40
Repairs	5,74	....	5,74
Establishment—			
Ordinary on *pro rata* basis	2,25	*55*	2,80
Special	2,89	....	2,89
Collection charges in the Civil Department in respect of direct receipts	52	....	52
Pensionary charges	19	*5*	24
Tools and Plant (ordinary)	11	....	11
Total ..	12,10	*60*	12,70

For purposes of appropriation, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50-Civil Works ", *vide* " Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges ". Accordingly out of the total votable amount under the head " XVII ", the provisions of 2,25 and 11 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head " 50-Civil Works " and the residue, viz., 9,74 has been included in the Demand for Irrigation Works :—

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Charged	*99*	*56*	*56*	*60*
Voted	14,96	12,71	11,94	12,10

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

Page 33, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	6,59	14,32	12,57	14,05

70. The next year's estimate has been framed on the basis of the average of the past three years' actuals and after taking into account an amount of 7,50 for transfer from the deposit account of the Special Development Fund for minor irrigation works provided for under the head " 18-Civil ".

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

Page 96, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Interest on capital outlay on Irrigation Works—*Charged*	*41,67*	*41,75*	*41,72*	*41,76*

71. This is merely a *pro-forma* head to indicate the interest on cumulative capital outlay on irrigation expenditure incurred under " 68 ". The expenditure under this head is deducted from the expenditure under " 22, Interest " under which provision is made for interest charges on the consolidated debt including irrigation debt. For computing the interest on capital outlay on irrigation works the capital outlay is looked on as irreducible, unlike debt which is usually redeemable after a fixed term of years ; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

72. The revised estimate for 1939–40 and the budget estimate for 1940–41 have been framed as follows :—

—	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under " 68, Capital Works " to the end of 1916-17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917–18 to 1936–37 ..	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 2,86 on Irrigation Works in 1937–38 and 1938–39	10	10
(6) Interest charges at 3·5 per cent. on half the estimated capital of 2,07 on Irrigation Works in 1939–40	4	....
(7) Interest charges at 3·5 per cent. on the estimated capital outlay of 2,07 on Irrigation Works in 1939–40	....	7
(8) Interest charges at 3·5 per cent. on half the estimated capital outlay of 62 on Irrigation Works in 1940–41	....	1
Total ..	41,72	41,76

The decrease of 3 in the current year's revised estimate compared with the budget estimate for that year is mainly due to a smaller capital outlay in 1938–39 than expected.

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18, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure.

Pages 97-98, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Gross expenditure	4,10	3,56	3,38	75
Deduct—Amount financed from the Famine Relief Fund	....	—2,16	....	....
Net amount charged to ordinary revenue	4,10	1,40	3,38	75
Charged ..	*22*	*11*	*11*	*2*
Voted ..	3,88	1,29	3,27	73

Expenditure.

73. In comparison with the actuals of 1938–39 and the budget and revised estimates of the current year the budget estimate (gross) for the next year shows a large decrease which is due to the following :—

In the past when the Public Works Department was employed as an agency to execute works of extensions and improvements and maintenance and repairs to minor irrigation works, the expenditure thereon was erroneously debited to the head " 18, Public Works Department ". As the Revenue Department is in charge of all the minor irrigation works, the position has been rectified in that all such expenditure will now find a place in the budget under the head " 18, Civil ". The proposed expenditure under the head " 18, Public Works Department " during 1940–41 represents the cost of maintenance and repairs to some non-capital irrigation works on which separate water rates are levied and the Bombay Canal Rules have been made applicable. It also includes *inter alia* expenditure on special establishment.

74. The budget estimate for 1940–41 has been distributed as under :—

	Voted.	Charged.	Total.
Works	....	....	....
Extensions and Improvements	4	....	4
Other charges	4	....	4
Repairs	24	....	24
Establishment—			
Ordinary on *pro rata* basis	6	2	8
Special	28	....	28
Collection charges in the Civil Department in respect of direct receipts	2	....	2
Pensionary charges	1	....	1
Tools and Plant (Ordinary)	1	....	1
Grants-in-aid	3	....	3
	73	2	75
Deduct—Amount financed from the Famine Relief Fund	....	....	....
Total ..	73	2	75

As explained in the last paragraph under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50, Civil Works ". Out of the total votable amount of 73, the provisions of 6 and 1 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head " 50, Civil Works " and the residue, viz., 66 has been included in the Demand for Irrigation Works.

18, Other Revenue Expenditure financed from Ordinary Revenues—A-Irrigation Works—Civil—Expenditure.

Pages 99-101, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Grant for Minor Irrigation Works (including maintenance and repairs)	5,19	13,45	10,76	9,96
Deduct—Amount financed from the Famine Relief Fund	....	....	....	—1,90
Net ..	5,19	13,45	10,76	8,06
Charged ..	*15*	*41*	*47*	*35*
Voted ..	5,04	13,04	10,29	7,71

75. The budget estimate of 13,45 for 1939-40 is made up of (*i*) 3,50 maintenance and repairs, (*ii*) 7,50 works and special establishment employed therefor financed from Special Development Fund and (*iii*) 2,45 establishment and tools and plant charges on works and repairs carried out through the Public Works Department agency. The revised estimate of 10,76 for the current year comprises (*i*) 2,50 maintenance and repairs, (*ii*) 5,81 works and special establishment employed on the investigation and preparation of schemes financed from Special Development Fund and (*iii*) 2,45 establishment, tools and plant charges on works and repairs carried out through the Public Works Department agency. Ordinary repairs are carried by the Revenue Department and repairs of a major character are carried out through the agency of the Public Works Department in order to ensure that the works are properly repaired and kept efficient. The decrease of 1,00 in the revised under " maintenance and repairs " is due to less expenditure than anticipated in Northern and Southern Divisions owing to delay in completion of land acquisition proceedings and difficulty in executing repairs to tanks containing water. The decrease of 1,69 in the revised under " Works and Special establishment " is due to the following :—

(*a*) The Special Engineers placed on special duty to revise the original plans and estimates prepared by the late Special Engineer, Minor Irrigation Works are not now available for this work. The revision of the plans and estimates is now done by the ordinary Public Works Department staff in the Northern Division and Southern Division in addition to their work, and consequently the progress has slowed down ;

(*b*) plans and estimates already prepared requiring revision ;

(*c*) land acquisition proceedings not having been completed in time.

76. The next year's budget estimate of 10,22 (gross) is made up of—

(*a*) *Maintenance and repairs.*

(1) Repairs to be executed by the Revenue Department—

Northern Division	15
Central Division	20
Southern Division	37

(2) Repairs to be executed through the agency of the Public Works Department—

(*i*) Provision for repairs—

Northern Division	19
Central Division	30
Southern Division	79
(*ii*) establishment and tools and plant charges on (*i*) ..	46
Total maintenance and repairs ...	2,46

(*b*) *Special Development Programme.*

(1) Works and special establishment	6,00
(2) Establishment and tools and plant charges on works under (1)	1,50
Total, Special Development Programme ..	7,50
Grand Total ..	9,96

Out of the total estimated expenditure of 2,00 under "maintenance and repairs" for 1940-41 an amount of 1,90 is expected to be financed from the Famine Relief Fund.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

Page 102, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
18, Other Revenue Expenditure financed from Ordinary Revenue—(Public Works)	....	2,16	....	....
18, Other Revenue Expenditure financed from Ordinary Revenue—(Civil)	....	....	....	1,90
Total—Voted ..	....	2,16	....	1,90

77. This head shows the expenditure, provided from the Famine Fund, on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. In the current year's revised no amount has been shown under this head as owing to the fall in the value of the securities in which the corpus of the Famine Relief Fund has been invested no surplus is available in that Fund for financing non-capital irrigation works in the current year. An amount of 1,90 is expected to be available for withdrawal next year from the Famine Relief Fund for expenditure on such works. This amount has been included in the demand for irrigation works. [*cf.* para. 208.]

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19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 102, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
	....	1	1	1

78. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1940-41 corresponds with the deduct entry under " 68, Construction of Irrigation, Navigation, Embankment and Drainage Works ". It is on account of the Victoria Tank in the Poona Division.

XX and 22, Interest.

Revenue.

Page 34, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(1) Interest on loans to Presidency Corporations	65,41	63,08	63,08	60,66
(2) Interest on other loans and Advances by the Provincial Government	5,55	6,01	6,05	6,13
(3) Interest on arrears of revenue ..	50	50	45	39
(4) Interest realised on investment of Provincial balances ..	73	45	1,80	1,60
(5) Miscellaneous	6	6	10	50
	72,25	70,10	71,48	69,28
(6) *Deduct*—Refunds	—4	—2	—2	—2
Total ..	72,21	70,08	71,46	69,26

Expenditure.

Page 103, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A—Interest on Ordinary Debt.				
(1) Discount on Treasury Bills ..	....	22	....	....
(2) Interest on other floating loans ..	1	4	3	5
(3) Interest on expired loans ..	3	....	2	....
(4) Management of debt				
(5) Brokerage, Commission, etc. ..				
(6) Interest on consolidated debt ..	99,77	99,01	99,01	98,23
(7) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	51,26	49,08	49,08	46,85
	1,51,07	1,48,35	1,48,14	1,45,13

	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
B—Interest on Unfunded Debt.				
(8) Special Loans—Endowments for Charitable and educational institutions	45	45	45	45
(9) State Provident Funds ..	13,87	13,96	14,44	15,06
C—Interest on other obligations.				
(10) Interest on Charitable and other Funds	....	....	26	47
(11) Miscellaneous	1	....	1	....
Total ..	1,65,40	1,62,76	1,63,30	1,61,11
D—Transfers.				
Deduct.				
(12) Interest transferred to Commercial Departments—				
(*i*) "17–Interest on works for which capital accounts are kept"	—41,67	—41,75	—41,72	—41,76
(*ii*) Commercial Undertakings—Dapuri Workshops ..	—7	—6	—6	—6
(13) Interest transferred to "10–Forest"	—33	—33	—33	—33
(14) Interest portion of equated payments on account of commuted value of pensions	—3,78	—3,87	—3,84	—3,91
Total ..	—45,85	—46,01	—45,95	—46,06
Net Total—*Charged* ..	*1,19,55*	*1,16,75*	*1,17,35*	*1,15,05*

Revenue.

79. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations, etc.) is credited to " XX, Interest ".

(1) *Interest on loans to the Presidency Corporations.*—The decrease of 2,42 in the next year's budget estimate is due to repayments of capital made in the current year.

(4) *Interest realised on investment of Provincial balances.*—The increase of 1,35 in the current year's revised over the budget estimate is due to a larger balance being temporarily invested than was anticipated.

(5) *Miscellaneous.*—The current year's revised estimate and next year's budget estimate include interest on securities purchased from the Anand Institute funds.

Expenditure.

80. The following charges are debited to the head " 22, Interest on debt and other obligations " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans and the charges for management, brokerage, commission and advertisement, etc., in respect of such debt.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on the balances in the Provident Funds and educational and charitable institutions which have been decentralised.

(*d*) Interest payable on charitable and other funds and other miscellaneous items.

Credit is given to this head under the heads :—

(*a*) *Deduct*—Interest transferred to Commercial Departments—

(*i*) Interest on irrigation works, transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*ii*) Interest on commercial undertakings (Dapuri Workshops).

(*b*) *Deduct*—Interest transferred to Forest Department for the amount shown as expenditure under the head " 10, Forest ".

(*c*) " *Deduct*—Interest portion of equated payments out of revenue " provided under " 55, Superannuation Allowances, etc." in respect of the commuted value of pensions.

81. (1) and (2) *Discount on treasury bills and interest on other floating loans.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations. The provision of 22 for discount on treasury bills made in the budget of 1939–40 proved excessive as it has not been necessary to issue treasury bills in the current year. A small provision has been retained this year and provided next year for interest on ways and means advances taken from the Reserve Bank of India for short periods.

82. (3) to (5) *Interest on expired loans, management of debt, brokerage, commission, etc.*—The current year's revised estimate represents mainly the interest payable on the outstanding Bombay Development loan hitherto unclaimed.

83. (6) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction of 78 in the estimate for 1940–41 is due to the repayment of principal made in 1939–40.

84. (7) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,23 in the estimate for 1940–41 is due to the repayments of principal made in 1939–40.

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85. (8) and (9) *Interest on Unfunded Debt—Special Loans—Endowments for charitable and educational Institutions and State Provident Funds.*—The estimates are on account of the liabilities assumed by the Government of Bombay as a result of the decentralization of balances on the introduction of provincial autonomy. The interest payments are rising on account of the net increase in Provident Fund balances.

86. (10) *Interest on other obligations—Interest on charitable and other funds.*—The current year's revised estimate and next year's budget estimate are on account of interest payable to the Institute of Agriculture, Animal Husbandry and Dairying, Anand, Kaira District, on the funds handed over by it to Government during the current year.

87. (11) The provision of 1 in the current year's revised estimate is on account of interest due on a refund in connection with an award.

88. (12) *Deduct—Interest transferred to Commercial Departments—(i) "17, Interest on works for which capital accounts are kept".*—The figures are explained under "17, Interest on works for which capital accounts are kept".

89. (13) *Deduct—Interest transferred to "10, Forest".*—A corresponding debit appears under the head "10, Forest".

90. (14) *Deduct—Interest portion of equated payment on account of commuted value of pensions.*—See paragraph 252 under "83, Payments of commuted value of pensions".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 104, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40	Budget estimate, 1940–41.
(A) Other Appropriations ..	16,61	17,37	17,37	18,16
(B) Transfers—*Deduct*—				
(*i*) Repayment by the Municipal Corporation of loans included in the consolidated debt ..	—4,29	—4,44	—4,44	—4,59
(*ii*) Principal portion of equated instalments for repayment of the commuted value of pensions	—5,80	—6,07	—6,07	—6,35
(*iii*) Repayment of expenditure on payments to retrenched personnel	—25	....	....	....
Total—(B) Transfers ..	—10,34	—10,51	—10,51	—10,94
Net Total—*Charged* ..	*6,27*	*6,86*	*6,86*	*7,22*

91. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 83 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debited to the head " 23 ".

92. (B) *Transfers—Deduct.*—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation and also the loans utilised to finance the expenditure under " 83-Payments of commuted value of Pensions " and " 85-Payments to Retrenched Personnel " and it is explained below why repayments in respect of these loans are shown as deduct entries under " 23 ".

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long dated loans is credited in the first instance to the head " Loans and Advances by Provincial Government " (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head " A-Other Appropriations ", a corresponding credit by a deduct entry is given to this head.

(*ii*) and (*iii*) Loans included in the consolidated debt have been utilised for expenditure under " 83-Payments of commuted value of pensions " and " 85-Payments to Retrenched Personnel ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ".

93. Up to the year 1938-39 the expenditure under " 85 " was similarly being written back to revenue by equal instalments of principal over a period of 5 years by debit to " 55 "and credit to " 85 ". In order to avoid a double debit to revenue section a *per contra credit* equal to the debit under " 55 " is also given to this head by a deduct entry. In 1938-39 it was decided to write back the whole outstanding debit under " 85 " to " 55 " and hence no provision is being made under the deduct entry against item (iii) with effect from the current year.

25, General Administration.

Expenditure.

Pages 105-145, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor.	25	25	25	25
Staff and household of the Governor..	4,31	4,26	4,00	4,17
Secretarial staff of the Governor ..	1,01	98	1,00	1,01
Expenditure from contract allowance.	1,08	1,08	1,08	1,08
Tour expenses	91	92	92	92
Ministers	1,67	1,59	1,29	....
Advisers	....	....	54	1,74
Total, Heads of Provinces ..	10,43	10,28	10,28	10,37
B—Legislative Bodies.				
Provincial Legislative Assembly ..	3,04	3,39	2,98	2,22
Provincial Legislative Council ..	69	65	59	48
Elections for Legislatures ..	1	1	6	....
Total, Legislative Bodies ..	3,74	4,05	3,63	2,70
C—Secretariat and Head-quarters Establishments.				
Civil Secretariat	15,60	15,79	15,59	15,93
Public Service Commission ..	1,00	1,02	1,00	96
Board of Revenue, etc.—Bombay Revenue Tribunal	....	....	7	12
Settlement Commissioner and Director of Land Records	40	43	49	38
Local Fund Audit Establishment ..	2,02	2,19	2,15	2,19
Total, Secretariat and Head-quarters Establishment ..	19,02	19,43	19,30	19,58

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
D—Commissioners.				
Commissioners	3,27	2,91	2,91	2,79
E—District Administration.				
District Administration	38,72	38,01	37,99	38,57
G—Miscellaneous.				
Discretionary grants by Heads of Provinces	25	25	25	25
Miscellaneous	1	....	....	....
Expenditure from Rural Reconstruction Grants	1,69	2,12	....	....
Total, Miscellaneous ..	1,95	2,37	25	25
H—Charges in England.				
Secretary of State for India ..	11	8	18	14
High Commissioner for India ..	3,67	3,84	3,42	1,96
Total, Charges in England ..	3,78	3,92	3,60	2,10
Grand Total ..	80,91	80,97	77,96	76,36
Charged ..	*18,97*	*19,25*	*19,93*	*20,71*
Voted ..	61,94	61,72	58,03	55,65

94. *Staff and household of the Governor.*—The decrease in the revised estimate of the current year is mainly due to (*a*) change in the personnel of officers under "Military Secretary", (*b*) less expenditure from the inauguration grant for the purchase of furniture and carpets under "Furnishing of Official Residences" and (*c*) reduction in the pay of Garden Superintendent under "Maintenance of Government House and upkeep of gardens". The next year's estimate is higher than the current year's revised because full provision is made under "Military Secretary" and greater provisions under (*b*) and (*c*) above, the increase under (*c*) being, however, under "Rents, rates and taxes".

95. *Ministers.*—The decrease in the current year's revised estimate is due to the fact that Ministers demitted office in November 1939. The decrease would have been greater but for (i) the replacement of five cars of the late Ministers, (ii) extensive touring done by them and their staff earlier in the year and (iii) the

retrenchment concessions granted to the temporary staff of the late Ministers and Parliamentary Secretaries. No provision has been made in next year's estimate as it is not known how long the present constitutional position will continue.

96. *Advisers.*—The revised estimate for the current year and the budget estimate for next year provides for expenditure on the Advisers and their staff.

97. *Provincial Legislative Assembly and Council.*—The decrease in the revised estimate of the current year and the budget estimate of next year is mainly under "Allowances, Honoraria, etc." as no further session of the Legislature will be held so long as the present constitutional position continues.

98. *Elections to Legislatures.*—The revised estimate for the current year takes into account the expenditure on elections to the Legislative Council.

99. *Civil Secretariat.*—The decrease in the revised estimate of the current year is mainly under "Pay of Establishment" under the Home, Finance and General Departments due to retirement or deputation of senior men and less costly arrangement for budget work in the Finance Department counterbalanced partially by an increase under "Publicity Office and Translator's Department" due to (i) the creation of the post of Director of Information on a temporary basis for one year with effect from 6th December 1939, (ii) continuance of the post of the Public Relations Officer, (iii) the reorganisation of, and increase in, the staff of the Publicity Office, (iv) continuance of the temporary posts of translators in the Office of the Oriental Translator to Government, and (v) heavy expenditure on service postage for extensive publicity in the Publicity Office. The next year's budget estimate compared with that for the current year shows increase mainly under Revenue Department due to more provision for temporary establishment employed to cope with the increase in work and under the "Publicity Office and Translators' Department" for the reasons mentioned at (i) to (iii) above. This increase is partially counterbalanced by a decrease under "Pay of Establishment" in the Political and Services Department due to the retirement of senior men and under "Contingencies" of the Separate Department due to less expenditure on telephones, newspapers, etc. so long as there are only three Advisers compared with seven Ministers and six Parliamentary Secretaries.

100. *Public Service Commission.*—The decrease in the current year's revised and next year's budget estimates is due to the recovery of a higher proportion of its cost from the Sind Government.

101. *Bombay Revenue Tribunal.*—The revised estimate of the current year and the budget estimate for next year provides for the Bombay Revenue Tribunal.

102. *Settlement Commissioner and Director of Land Records.*—The increase in the revised estimate for current year is due to the leave salary debit of a past officer. The reduction in next year's estimate is mainly due to less provision for the pay of the Settlement Commissioner as a junior officer now holds the post. The permanent post of Settlement Commissioner and Director of Land Records has been revived with effect from 1st January 1940.

103. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India. This entry is a transfer entry from the Central Head "26, Audit" under which the details will be found. The decrease in the revised estimate of the current year is due to the appointment of some men on new scales and savings in postage charges.

104. *Commissioners.*—The decrease in next year's estimate under "Pay of Officers"—voted is due mainly to changes of incumbents in the posts of Assistant Commissioners and the abolition of their special pay.

105. *District Administration.*—The next year's budget estimate shows increase under (*a*) "General Establishment" partially counterbalanced by savings under (*b*) "Sub-Divisional Establishment" and (*c*) "Other Establishment". The increase in (*a*) is due mainly to the provision of leave salary (1,00) to officers on the expectation that officers who cannot avail themselves of leave out of

India owing to the war will take leave in India. It is also due to more provision for service postage and stamps. The decreases under (*b*) and (*c*) above are mainly under " Pay of Establishment " based on past actuals.

106. *Expenditure from Rural Reconstruction Grants.*—No provision has been entered in the revised estimate of the current year and the budget estimate of next year as the expenditure has been transferred to the major head " 42, Co-operation ".

107. *Charges in England—Secretary of State for India.*—The increase in the revised estimate for the current year is mainly due to the debit of leave charges of Government House staff. The decrease in next year's budget compared with the revised estimate for 1939–40 is due to the omission of the provision for University subventions, which is to be borne by the Government of India with effect from 1940–41 and less provision for leave charges of Government House staff, partially counterbalanced by the expenditure for the Privy Council appeal of the Ahmedabad Municipality.

108. *Charges in England—High Commissioner for India.*—The decrease in the revised estimate of the current year and the budget estimate of next year is mainly due to less provision under " leave salaries and deputation pay " on the expectation that fewer officers will proceed on leave out of India owing to the war.

XXI and 27, Administration of Justice.

Revenue.

Page 35, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Sale-proceeds of unclaimed and escheated property	17	46	25	35
Court-fees realised in cash ..	57	65	60	64
General fees, fines and forfeitures ..	9,83	13,30	12,00	12,49
Pleadership and Mukhtearship examination fees	21	18	20	18
Receipts of the Official Assignee ..	52	72	60	66
Miscellaneous fees and fines ..	4,31	3,96	3,96	3,90
Miscellaneous	34	39	31	32
Recoveries of overpayments ..	1	2	2	2
Collection of payments for services rendered	26	25	25	25
Total ..	16,22	19,93	18,19	18,81
Deduct—Refunds ..	—95	—1,00	—90	—90
Total ..	15,27	18,93	17,29	17,91

Expenditure.

Pages 146-165, Civil Budget Estimates.

——	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
High Court	13,34	13,08	12,85	13,32
Law Officers	3,00	2,83	2,81	2,82
Administrator General and Official Trustee	53	53	52	52
Official Assignee	1,16	1,13	1,17	1,10
Coroner's Court	12	12	12	13
Presidency Magistrates' Courts ..	2,82	2,95	3,11	3,06
Civil and Sessions Courts ..	31,34	31,44	31,48	31,73
Courts of Small Causes	3,96	3,98	4,02	3,94
Criminal Courts	8,76	8,52	8,82	8,63
Pleadership and Mukhtearship Examination charges	4	4	4	4
Charges in England	1,44	1,24	1,13	51
Loss or Gain by Exchange ..	1	....	....	....
Total ..	66,52	65,86	66,07	65,80
Charged ..	*19,49*	*19,37*	*19,33*	*20,94*
Voted ..	47,03	46,49	46,74	44,86

Revenue.

109. The decrease in the revised estimate for 1939–40 is. mainly under the heads " Sale proceeds of unclaimed and escheated property ", " General fees, fines and forfeitures ", " Receipts of the Official Assignee " and " Miscellaneous ". It is due to less receipts from magisterial fines and to a decrease in the number of insolvency applications and insolvencies.

The next year's estimate under " General fees, fines and forfeitures " has been based on normal expectations and includes 2,64 on account of fines which were hitherto credited direct to local bodies or institutions and in respect of which they will receive grants-in-aid.

Expenditure.

110. *High Court.*—The decrease in the revised estimate, compared with the budget estimate of the current year, is due to the short deputation vacancies of some of the High Court Judges not being filled and to the leave and vacation salary of some Judges having been drawn in England. The increase in next year is due to the absence of these factors.

111. *Presidency Magistrates' Courts.*—The increase in the current year's revised estimate over the budget estimate is partly due to the temporary appointment of an additional Presidency Magistrate for prohibition and for his establishment and partly to the promotion of two Additional Presidency Magistrates on fixed pay of Rs. 750 and local allowance of Rs. 100 per mensem each to the scale of Rs. 1,000—50—1,250. The increase in the revised estimate and the next year's estimate is also due to the recoveries from the Bombay Municipality and from the Society for the Prevention of Cruelty to Animals on account of cost of establishments in the Presidency Magistrates' Courts not being taken as a deduct entry under this head as it is proposed to give a net grant-in-aid to these bodies after deducting charges of administration.

112. *Civil and Sessions Courts.*—The increase in the current year's revised is due to the revival of two posts of Sub-Judges for reducing arrears in Sub-Judges' Courts.

The increase in the next year's estimate is mainly due to the fact that few District and Assistant Judges intend to proceed on leave ex-India. This has been reflected in the decrease under the minor head " Charges in England " for the next year.

113. *Criminal Courts.*—The increase in the revised over the current year's estimate is partly due to increased expenditure on contingencies, etc., such as payment of bhatta to a large number of witnesses in criminal cases and to the appointment of a second Additional City Magistrate at Ahmedabad and the temporary appointment of Resident Magistrate at Bandra for Prohibition.

The next year's estimate includes provision for the full year on account of the second Additional City Magistrate at Ahmedabad and the Resident Magistrate at Bandra for prohibition and their establishments. It also includes provision for one year for the Resident Magistrate at Karad and his establishment.

114. *Charges in England.*—The decrease in the revised estimate is due to the fact that some of the officers who intended to proceed on leave ex-India did not do so, and consequently the provision for leave salary was not fully utilised.

The decrease in the estimate for the next year is due to the fact that fewer officers are expected to proceed on leave ex-India.

XXII and 28, Jails and Convict Settlements.

Revenue.

Page 36, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Jails	1,22	1,06	1,09	1,06
Jail Manufactures	3,00	2,97	2,77	2,89
Recoveries of over-payments ..	....	1	....	1
Collection of payments for services rendered	2	1	3	1
Total ..	4,24	4,05	3,89	3,97
Deduct—Refunds ..	....	—1	—1	—1
Total ..	4,24	4,04	3,88	3,96

Expenditure.

Pages 166–178, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Jails	14,21	14,04	14,80	14,53
Jail Manufactures	1,63	1,80	1,80	1,73
Works	1	....	....	....
Charges in England	49	27	19	10
Total ..	16,34	16,11	16,79	16,36
Charged ..	*1,13*	*1,06*	*94*	*73*
Voted ..	15,21	15,05	15,85	15,63

Revenue.

115. The decrease in the budget estimate for next year and in the revised estimate, compared with the budget estimate for the current year, is mainly due to less demand for Jail-made articles.

Expenditure.

116. *Jails.*—The increase in the revised estimate for the current year, compared with the budget estimate, is mainly under contingencies and is due to the rise in the price of foodstuffs on account of the war.

The ensuing year's budget estimate was framed by the departmental officers before prices rose steeply as a result of the war. A lump provision of 45 is made in next year's budget to cover increases in prices subsequent to those prevailing when the departmental estimates were framed.

117. *Charges in England.*—The decrease in 1940–41 and in the revised estimate for the current year, compared with the budget estimate for the current year, is due to fewer officers going on leave out of India.

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XXIII and 29, Police.

Revenue.

Pages 37-38, Civil Budget Estimates.

—	Accounts, 1938–39	Budget estimate, 1939–40	Revised estimate, 1939–40	Budget estimate, 1940–41
Contribution for Railway Police ..	3,90	5,00	3,50	3,50
Police supplied to public departments, private companies, etc. ..	1	4	1	1
Receipts and recoveries on account of Presidency Police	3,42	3,87	3,97	3,96
Cash receipts under the Arms Act ..	83	34	80	80
Fees, fines and forfeitures ..	52	1,03	96	86
Recoveries of overpayments ..	5	5	5	5
Collection of payments for services rendered	44	40	43	44
Miscellaneous	17	20	16	19
	9,34	10,93	9,88	9,81
Deduct—Cash receipts under the Petroleum and Explosives Acts to be transferred to the Central Revenues.	....	—8	....	....
Deduct—Refunds ..	—2	—3	—2	—2
Total ..	9,32	10,82	9,86	9,79

Expenditure.

Pages 179-209, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Presidency Police	38,77	39,40	44,72	49,15
Superintendence	2,01	2,09	2,01	2,06
District Executive Force ..	83,23	82,83	84,70	81,91
Police Training School	1,56	1,60	1,55	1,83
Special Police	4	4	4	4
Railway Police	9,08	8,69	8,60	8,43
Criminal Investigation Department..	6,13	6,02	6,30	6,10
Charges in England	2,86	3,04	3,15	2,07
Loss or gain by exchange ..	2	....	1	....
Total ..	1,43,70	1,43,71	1,51,08	1,51,59
Charged ..	*9,57*	*9,63*	*9,97*	*9,80*
Voted ..	1,34,13	1,34,08	1,41,11	1,41,79

Revenue.

118. The decrease under " Contribution for Railway Police " is mainly due to the probability that the credit on account of " Crime " Police may not be realised during the current and next years. The decrease under " Fees, fines and forfeitures " is due to the deduction of the amount to be transferred to the Central Revenues on account of the fees realised under the Petroleum and Explosives Acts being accounted for under this minor head. The further decrease in the budget estimate for 1940–41 compared with the revised estimate for 1939–40 under " Fees, fines and forfeitures " is mainly due to anticipated reduction in receipts of fees from State candidates at the Police Training School. The increase under " Receipts and recoveries on account of Presidency Police ", is due to credit of receipts under " Music Licensing Department ", which were hitherto taken directly under " 29-Police " in reduction of expenditure. The increase under " Cash receipts under the Arms Act " is mainly due to the amendment of section 48 of the Arms Act under which receipts are to be credited in cash and not either in cash or stamps as heretofore.

Expenditure.

119. *Presidency Police.*—The increase in the revised compared with the budget estimate for 1939–40 is mainly due to (1) additional expenditure of 5,16 on Prohibition Police in Bombay and (2) an excess of 13 under " River, Harbour and Marine Police " due to the debit of leave salary and cost of passage for which no provision was made and increase in the purchase price of the new launch. The further increase in the budget estimate for 1940–41 compared with the revised estimate for 1939–40 is due to provision for additional expenditure on account of (1) Prohibition Police for a whole year, (2) Greater Bombay Scheme (about 3,00), (3) the opening of a training school at Naigaum for Sub-Inspectors of the Bombay City Police and the appointment of instructional staff and (4) additional telephones at certain Police Stations in Bombay City.

120. *District Executive Force.*—The increase in the revised compared with the budget estimate for 1939–40 is mainly due to (i) additional expenditure on Prohibition Police (76) and (ii) original provisions sanctioned under "Allowances, Honoraria, etc." and "Contingencies" proving too small. The decrease in the budget estimate for 1940–41 compared with that for 1939–40 is mainly due to the provision (about 3,00) for the Police Force for a portion of the Bombay Suburban District to be included in Greater Bombay having been made under "Presidency Police", counterbalanced partly by additional provision for Prohibition Police (89) and increases under "Pay of Officers" (30) due to the expectation that few officers will be proceeding on leave out of India next year and under "Allowances" (75) based on past actuals.

121. *Police Training School.*—The increase in the budget estimate for 1940–41 compared with that for 1939–40 is mainly under "Pay of Officers" and is due to (1) provision having been made for more Probationers and (2) less deduction under "probable savings" due to the expectation that few officers will be proceeding on leave out of India next year.

122. *Railway Police.*—The decrease in the revised estimate for 1939–40 and the budget estimate for 1940–41 compared with the budget estimate for 1939–40 is mainly under "Pay of establishment" and "Contingencies" under the "B. B. and C. I. Railway" and is due to the reduction with effect from 1st February 1939 of permanent establishment of the B. B. and C. I. Railway Police owing to the transfer of police jurisdiction over certain railway lands lying within Baroda State territory to the Resident for Baroda and Gujarat States. This decrease in the revised estimate for 1939–40 is, however, partially counterbalanced by increase under "Pay of Officers" due to changes in personnel and under "Contingencies" under "G. I. P. and M. & S. M. Railways".

123. *Criminal Investigation Department.*—The increase in the revised over the budget estimate for 1939–40 is mainly under "Pay of Officers", "Allowances, Honoraria, etc." and "Contingencies". The increase under "Pay of Officers" is due to changes in personnel and that under "Allowances, Honoraria, etc." and "Contingencies" due to the sanctioned grants being found insufficient. The increase in the budget estimate for 1940–41 is mainly due to provision made for the creation of a record branch in the Criminal Investigation Department, Bombay.

124. *Charges in England.*—The decrease in the budget estimate for 1940–41 is due to the expectation that fewer officers will avail themselves of leave owing to the war.

30, Ports and Pilotage.

Page 210, Civil Budget Estimates.

	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Ports Establishments—				
Charges for the survey of steam vessels	2	5	6	5
Charged ..	2	4	5	4
Voted ..	....	1	1	1

125. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly, expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay Budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

Page 211, Civil Budget Estimates.

	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(1) Donations to Scientific Societies and Institutes	5	4	23	16
(2) Museums	98	91	91	91
Total—Voted ..	1,03	95	1,14	1,07

126. *Scientific Societies and Institutes.*—The increase of 19 in the revised estimates, compared with the budget estimate for 1939–40, is due to (1) the additional grant of 1 sanctioned to the Royal Asiatic Society to cover the deficit incurred by the Society in meeting its normal expenditure, (2) the grant of 17 to cover the rent charged to the Society for the period from August 1938 to March 1940 and (3) a non-recurring grant of 1 sanctioned to the Indian Statistical Institute, Calcutta, for meeting the expenses in connection with Professor Hotelling's visit to the Institute. The decrease of 7 in the budget estimates for 1940–41, compared with the revised estimates for 1939–40, is due to the fact that the grant payable to the Royal Asiatic Society on account of the rent to be charged to it will be equivalent to the rent for 12 months only instead of for 20 months as in the current year and that no grant is to be paid to the Indian Statistical Institute, Calcutta, during the next year.

XXVI and 37, Education.

Revenue.

Pages 39–40, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A—University	7,19	8,07	8,50	7,76
B—Secondary	2,44	2,37	2,15	2,11
C—Primary	....	....	....	....
D—Special	56	55	58	62
E—General	5,73	10,12	11,81	10,08
Deduct—Refunds ..	—9	—3	—20	—3
Total ..	15,83	21,08	22,84	20,54

Expenditure.

Pages 212–246, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A—University	17,88	18,06	17,63	18,47
B—Secondary	24,12	24,32	24,46	24,73
C—Primary	1,26,42	1,37,81	1,30,95	1,28,64
D—Special	7,96	12,22	12,39	14,83
E—General	13,27	16,46	15,94	16,71
F—Charges in England	99	1,05	91	26
Total ..	1,90,64	2,09,92	2,02,28	2,03,64
Charged ..	*5,19*	*4,32*	*4,00*	*4,11*
Voted ..	1,85,45	2,05,60	1,98,28	1,99,53

Revenue.

127. *A–University.*—The increase of 43 in the revised over the budget estimate for 1939–40 is due to the increase in students in Government Arts and Professional Colleges. The decrease of 74 in the estimate for the next year compared with the revised estimate for 1939–40 is due mainly to the discontinuance of the first LL.B. Class (Old Course).

128. *B–Secondary.*—The decrease of 22 in the revised compared with the budget estimate for 1939–40 is due to the conversion of two high schools into

training institutions and the reduction of classes in certain high schools. The same reason explains the difference of 4 between the budget estimate for the year 1940–41 and the revised estimate for the current year.

129. *D–Special.*—The increase of 3 in the revised over the budget estimate for the current year is due to the increase in students at the Sir J. J. School of Art and other special institutions. The increase of 4 in the budget estimate for the next year over the revised estimate for the current year is attributable to the same reason.

130. *E–General.*—The increase of 1,69 in the revised estimate over the budget estimate for the current year is mainly due to more recoveries from local authorities of overpayments in previous years partly counterbalanced by small decreases under "Miscellaneous—Examination Fees" and "Collection of payments for services rendered". Next year's budget estimate corresponds to this year's budget estimate as recoveries of overpayments are expected to be on the usual scale.

131. *Refunds.*—The increase of 17 in the revised over the budget estimate for the current year is partly due to payment to the District Local Boards, Satara and East Khandesh, of the amount of 10 which was wrongly credited as "Contributions" last year and partly to larger refund of tuition and examination fees.

Expenditure.

132. *A–University.*—The revised is less than the budget estimate of the current year chiefly on account of the death of a senior officer, the deputation of another to the Government of India and the transfer of two others from the Department.

Next year's budget estimates are higher than the current year's revised chiefly because of (1) the return to India of two senior officers on leave this year, (2) the reversion of three officers now on deputation and (3) larger provision for stores and chemicals for laboratories the price of which has gone up on account of the war.

133. *B–Secondary.*—The increase of 14 in the revised estimate over the budget estimate for the current year is due to an excess of 1,08 caused by—

(1) the revised scheme of distribution of grants-in-aid to non-Government Secondary Schools (1,03);

(2) a special grant of 7 for Anglo-Indian and European Education offset by a saving of 2 in the provision for grants to soldiers' children

partially counterbalanced by a decrease of 94 due to the following causes :—

(1) Less expenditure (93) on pay of establishment, allowances, contingencies, etc., on account of the conversion of two high schools into training institutions and the transfer of senior officers and appointment of substitutes on lower pay; partially counterbalanced by an excess expenditure of 18 under secondary schools for girls mainly due to the separation of the girls' school, Dharwar, from the Training College for Women and appointment of senior officers in the place of juniors.

(2) A decrease of 19 under vocational and technical schools, the full sanctioned staff not having been appointed.

The increase of 27 in the budget estimate for 1940–41 over the revised estimate for the current year is due mainly to an increase of 10 on account of the opening of additional standards in certain girls' middle schools; an increase of 27 on account of additional expenditure for the expansion of the Vocational schools, partially counterbalanced by a decrease of 10 in the expenditure on technical schools.

134. *C–Primary.*—The net decrease of 6,86 in the revised compared with the budget estimate for the current year comprises—

(1) a saving of 2,50 in the provision for grants to primary schools run by private agencies, the number of new schools opened being smaller than expected ;

(2) a saving of 3,46 due mainly to the non-utilisation of the provision for grants to local bodies for compulsory schemes of primary education and to the utilisation in part only of the provision for grants to local bodies on their schemes for medical inspection of school children ; partially counterbalanced by an anticipated excess of 25 over the provision made for grant to the Bombay Municipality ;

(3) a saving of 2,50 in the provision for grants to local bodies other than the Bombay Municipality for approved primary schools and for the opening of schools in school-less villages due to fewer schools being taken over or started by local bodies ; partially counterbalanced by an excess of 1,00 for restoring the cut made in the grant to the Ahmedabad Municipality ;

(4) an increase of 35 due to the decision of Government that primary teachers under training should be paid duty pay while under training instead of the stipends of Rs. 10 per mensem for men and of Rs. 15 per mensem for women. The cost of this reform is estimated at 1,31 per annum but 96 can be met from the provision made for normal growth of expenditure.

The decrease of 2,31 in the budget estimate for the next year over the revised estimate for the current year is due to (i) a cut of 2,00 in the grants to Borough Municipalities (ii) reduction of 1,91 in the provision for school buildings and (iii) reduction of 20 in the provision for grants to local bodies on their schemes for medical inspection of school children, offset by the following increases :—

(1) 56 in the provision for direct grants to non-Government Primary Schools on account of additional schools that may be opened next year ;

(2) 32 on account of grant to the District Local Board, Belgaum, for allowing 236 untrained teachers the usual scale of Rs. 20—1/3—25—1/2—30, instead of the fixed pay of Rs. 15 which they were drawing since 1935 ;

(3) 42 on account of additional provision for basic schools ;

(4) 50 on account of additional provision for grant to the Bombay Municipality towards the cost of its compulsory education schemes.

135. *D–Special.*—The increase of 17 in the revised estimate as compared with the budget estimate for the current year is due to savings aggregating 1,21 counterbalanced by increases amounting to 1,38 as shown below :—

(1) *Savings.*—

19 in the provision for training schools for boys due to (*a*) transfer of an officer in receipt of higher pay (4) and (*b*) less expenditure on stipends to students (24), and on contingencies (4) ; counterbalanced by an excess of 13 in pay of establishment due to conversion of a high school into a training institution ;

18 in the provision for training schools for girls mainly due to the late opening of new training institutions ;

10 in the lump provision for expansion of training institutions ;

43 in the provision for Short Term Courses for physical education for Primary and Secondary teachers, mainly due to the postponement of the scheme for primary teachers to next year when a modified scheme will be brought into operation ;

31 in the provision for stipends to teachers in training institutions which has not been fully utilised.

1,21 Total.

Increases.—

6 in the provision for the Training Institute for Physical Education, Kandivli, on account of additional expenditure on clerical establishment, contingencies and allowances to teachers under training.

1,32 on account of additional expenditure on Adult Education and the grant to the Tilak Maharashtra Vidyapith for Basic Schools.

1,38 Total.

The increase of 2,44 in the budget estimate for the next year over the current year's revised estimate is due to—

(1) additional provision of 63 on account of the Adult Education schemes of the Bombay Adult Education Committee and the Provincial Board for Adult Education;

(2) 33 on account of the modified scheme of Physical Education for Primary Teachers;

(3) 7 on account of stipends to Government Secondary teachers under training for Physical Education;

(4) 14 on account of agricultural schools hitherto provided under "40, Agriculture";

(5) 1,20 on account of expenditure on the additional establishment for the training schools (boys and girls) into which certain high schools have been converted in the current year;

(6) 7 on account of increase in local bodies' grants for special education (6) and on account of the newly appointed Assistant to the Principal, Physical Training Institute, Kandivli (1).

136. *E–General.*—This head is divided into the following sub-heads :—

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
O–Direction	1,67	1,71	1,70	1,59
P–Inspection—				
(1) Anglo-Indian and European Communities.	15	24	8	13
(2) Other Communities ..	5,96	8,29	7,83	8,62
Q–Scholarships—				
(1) Anglo-Indian and European Communities.	18	19	18	19
(2) Other Communities ..	3,26	4,06	4,06	4,06
R–Miscellaneous—				
(1) Anglo-Indian and European Communities.	6	4	4	4
(2) Other Communities ..	1,99	1,93	2,05	2,08
Total ..	13,27	16,46	15,94	16,71

137. *Direction.*—The decrease of 11 in the budget estimate for the next year compared with the revised estimate for 1939–40 is mainly due to the retirement of a senior I. E. S. officer from the post of the Director of Public Instruction.

138. *Inspection.*—The decrease of 16 in the revised estimate compared with the budget estimate for 1939–40 under "Anglo-Indian and European Communities" is due to the fact that no separate officer was appointed to the post of Inspector of European Schools till very late in the year. The excess of 5 in the budget estimate for 1940–41 over the revised estimate for the current year is due to the fact that full provision will be necessary for the officer during the next year. The excess is only 5 because the officer draws pay at a lower rate than that on which the current year's provision was based. The decrease of 46 in the revised compared with the budget estimate for the current year under "Other Communities" is due mainly to late appointment of the additional Inspecting Staff for whom a whole year's provision was made.

The increase of 79 in the budget estimate for 1940–41 over the revised estimate for the current year is due to the following increases :—

46	for paying for a full year the additional Inspecting staff sanctioned during the current year ;
29	for additional Inspecting staff appointed to improve inspection ;
12	for provision to refix the pay of Assistant Deputy Educational Inspectors taken over from Local Authorities ;
3	for the revival of the post of the Personal Assistant to the Educational Inspector, Southern Division ;
7	for Advisory Staff for Physical Education ;
97	
—18	partially counterbalanced by anticipated decreases of 9 under "Pay of Officers" and of 9 under "contingencies".
79	Total.

139. *Miscellaneous.*—The increase of 12 in the revised over the budget estimate for the current year under "Other Communities" is due to anticipated excesses of (*i*) 9 on various non-official boards set up during the year, (*ii*) 3 in examination charges, (*iii*) 6 on the Moos-Paranjpe Committee and (*iv*) 3 on grants to the Boy Scouts' Association and the Indian Olympic Association ; partially counterbalanced by less expenditure of 9 on contingencies of the Board of Physical Education.

140. *F—Charges in England.*—The decrease of 14 in the revised compared with the budget estimate for the current year is due to the earlier return to duty of officers on leave in England on account of the war. The decrease of 65 in the budget estimate for next year compared with the revised estimate for the current year is mainly due to less provision for leave salary as few officers are expected to go on leave out of India.

XXVII and 38, Medical.

Revenue.

Page 41, Civil Budget Estimate.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Medical School and College fees ..	2,39	2,57	2,48	2,67
Hospital Receipts	2,54	3,12	2,20	2,29
Mental Hospital Receipts ..	1,74	1,05	2,20	2,06
Sale of Medicines	....	1	1	....
Contributions	7,05	6,83	6,99	7,00
Income from Endowments ..	30	32	32	31
Recoveries of overpayments ..	16	15	14	15
Collection of payment for services rendered	25	25	26	20
Miscellaneous	27	67	70	76
Transfers from the Deposit Account of Special Development Fund ..	....	....	....	15
Total ..	14,70	14,97	15,30	15,59
Deduct—Refunds ..	—6	—7	—7	—6
Total ..	14,64	14,90	15,23	15,53

Expenditure.

Pages 247–273, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Medical Establishment	4,06	3,92	4,10	4,59
Hospitals and Dispensaries ..	25,05	27,41	26,81	28,35
Grants for medical purposes ..	3,45	3,26	3,26	3,28
Medical Colleges and Schools ..	4,96	5,49	5,03	5,01
Mental Hospitals	6,18	5,54	5,99	6,08
Special Development Programme ..	....	....	....	15
Chemical Examiner	46	43	47	47
Charges in England	1,16	1,74	90	84
Loss or gain by exchange ..	1	....	....	....
Lump provision for high prices on account of war	....	....	....	1,25
Total ..	45,33	47,79	46,56	50,02
Charged ..	*4,09*	*4,15*	*3,73*	*4,14*
Voted ..	41,24	43,64	42,83	45,88

Revenue.

141. *Medical Schools and College Fees.*—The decrease of 9 in the revised estimate for the current year compared with the budget estimate is partly due to the Sir Currimbhoy Ebrahim Dental School not being opened in the current year and would have been larger but for a receipt of 10 anticipated on account of the R. M. Bhatt Hostel at the Grant Medical College, Bombay. The next year's budget estimate includes 20 on account of the Sir Currimbhoy Ebrahim Dental School.

142. *Hospital Receipts and Mental Hospital Receipts.*—On account of misclassification in the past between these two heads they have to be taken together. There are no large variations when the heads are thus considered together.

143. *Contributions.*—The current year's revised estimate includes 16 on account of part cost of the equipment purchased for the Sir Currimbhoy Ebrahim Dental School to be met from the Governor's Hospital Fund.

144. *Transfers from the Deposit Account of Special Development Fund.*—The amount of 15 provided under next year's budget estimate represents expenditure under " 38, Medical—Special Development Programme " to be met from the Fund.

Expenditure.

145. *Medical Establishment.*—The increase of 18 in the revised estimate over the budget estimate for the current year is mainly due to changes in personnel and leave salary. The further increase of 49 in the next year is mainly due to increase in the number of I.M.S. Officers.

146. *Hospitals and Dispensaries.*—The decrease of 60 in the revised estimate compared with the budget estimate of the current year is due to the abolition of the post of the venereologist at the J. J. Hospital, Bombay (14) and to delay in opening the full number of centres under the scheme for subsidising medical practitioners (1,57) counterbalanced by additional expenditure on medicines on account of the rise in prices owing to the war (60), maintenance of the hostel for nurses, women and medical students taken over from the Seva Sadan Society, Poona (20) for which a supplementary demand was obtained in the current year and other excesses as of 31 on account of additional establishment, continuance of temporary establishment, etc. The increase in the next year is mainly due to new items purchase of X-Ray apparatus for the G. T. Hospital and the St. George's Hospital (43) and larger amounts provided for the scheme for subsidising medical practitioners.

147. *Medical Colleges and Schools.*—The decrease in the current year's revised estimate compared with the budget is mainly due to two Ayurvedic Schools provided for in the budget not being opened and delay in appointment of the establishment sanctioned for Sir Currimbhoy Ebrahim Dental School, counterbalanced by excesses due to the cost of the equipment for the Dental School met from the Governor's Hospital Fund being debited here (credit being accorded under XXVII-Medical), extra cost of the staff sanctioned for the R. M. Bhatt Hostel and other excesses due to leave arrangements, etc. The next year's estimate includes provision for the Rambilas Anandilal Podar Ayurvedic College (27).

148. *Mental Hospitals.*—The increase of 45 in the revised estimate over the current year's budget is due to the rise in prices of medicines on account of the war.

149. *Charges in England.*—The decrease in the revised estimate of the current year compared with the budget is due mainly to the recall of officers from leave and curtailment of grant of leave out of India.

150. *Lump provision for high prices on account of war.*—As controlling officers framed their estimates for next year, before prices rose very steeply, it was decided to frame the detailed estimates on their reports and to add a lump provision to cover rises in price of certain commodities.

XXVIII and 39, Public Health.

Revenue.

Page 41, Civil Budget Estimates.

Minor Head.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Sale proceeds of sera and vaccines ..	4,52	4,60	4,69	4,53
Contributions	1,45	1,61	1,51	1,60
Recoveries of Overpayments ..	8	14	60	12
Collection of payments for services rendered	6	8	8	27
Transfer from deposit account of the Special Development Fund ..	....	8,55	8,00	8,53
Miscellaneous	13,78	13,62	13,70	13,57
Total ..	19,89	28,60	28,58	28,62
Deduct—Refund ..	—4	—5	—5	—5
Total ..	19,85	28,55	28,53	28,57

Pages 274-288, Civil Budget Estimates.

Expenditure.

—	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Public Health Establishment ..	6,57	7,00	6,74	6,98
Grants for Public Health Purposes ..	1,06	1,24	1,36	1,47
Expenses in connection with epidemic diseases	1,75	1,74	1,95	1,66
Bacteriological Laboratories ..	3,35	3,42	3,47	3,46
Pasteur Institute	14	10	10	8
Works	14,43	8,98	8,97	9,51
Special Development Programme ..	....	8,55	8,00	8,53
Charges in England	24	45	24	14
Total ..	27,54	31,48	30,83	31,83
Charged ..	*1,49*	*1,41*	*1,28*	*1,19*
Voted ..	26,05	30,07	29,55	30,64

Revenue.

151. *Sale proceeds of sera and vaccines, etc.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States and other Provinces. The increase in the revised estimate is based on the progress of actuals during the current year.

152. *Contributions.*—This head represents contributions received from local bodies towards—

(*i*) the Infectious Diseases Hospital, Poona,

(*ii*) the pay of vaccinators, and

(*iii*) the Public Health Laboratory, Poona,

(*iv*) contribution from the Rockefeller Foundation towards the Health Unit, Sirur.

During the current year a contribution of 5 only is expected from the Rockefeller Foundation as the Health Unit has started working late in the year. This mainly accounts for the decrease in the revised estimates, 1939–40, compared with the budget estimate, 1939–40. Next year, the full contribution from the Rockefeller Foundation is provided for.

153. *Transfer from deposit account of the Special Development Fund.*—The receipts under this head correspond to the expenditure incurred on Village Water Supply and other schemes under " 39, Public Health " which are to be financed from the Special Development Fund.

154. *Miscellaneous.*—The increase in the revised over the budget estimate for 1939–40 is due to the recovery of arrears from the Karad Municipality on account of the water supply installation at Karad.

Expenditure.

155. *Public Health Establishment.*—The decrease in the revised below the budget estimate for 1939–40 is due to the fact that the Health Unit Scheme has been started late. The increase in the next year's estimate over the current year's revised estimate is partly due to the proposed creation of a Junior Assistant's post in the Town Planning and Valuation Department and partly to provision for the Health Unit being required for a full year.

156. *Grants for Public Health Purposes.*—The increase in the revised over the budget estimate of 1939–40 is due to the fact that the expenditure on the construction of Sadar Bazar Nala Sewer, Sholapur, which was debited to "70, Capital Outlay on Improvement of Public Health" in 1938–39 is being written back to this head in the current year and further expenditure is also being debited to this head as the expenditure is a contribution to the Sholapur Municipality on account of Government's share of the work. Larger provision for the same work accounts for the increase in the budget estimate for 1940–41.

157. *Expenses in connection with epidemic diseases.*—The increase in the revised over the budget estimate for 1939–40 is mainly due to the increase in the number of Medical Officers, additional expenditure on quinine, expenditure on account of plague in Sholapur and expenditure on account of sanitary arrangements at Morwad. The decrease in the next year's budget estimate compared with the current year's revised is due to the fact that the revised estimate includes additional provision for additional anti-malaria officers and additional quinine while next year's budget estimate includes the normal provision.

158. *Bacteriological Laboratories.*—The small increase in the revised over the budget estimate for 1939–40 is due to increment drawn by the Director, Haffkine Institute, and his Overseas Pay being drawn in India.

159. *Works.*—The increase in the next year's budget estimate compared with the current year's budget and revised estimates is mainly due to provision for the construction of drainage works in the Koregaon Road Estate, Poona.

160. *Special Development Programme.*—The decrease of 55 in the revised compared with the budget estimate of 1939–40 is due to less expenditure anticipated on village water supply. The next year's provision of 8,53 includes 8,50 for village water supply and 3 for special anti-malaria measures in Kanara District.

XXIX and 40, Agriculture.

Revenue.

Page 42, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Agricultural Receipts	3,37	3,91	4,23	3,97
Recoveries of overpayments ..	5	2	2	2
Collection of payments for services rendered	5	1	1	1
Transfer from the Deposit Account of the Special Development Fund..	..	....	....	1,34
Total ..	3,47	3,94	4,26	5,34

Expenditure.

Pages 289–320, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Direction	92	92	92	90
Superintendence	1,17	74	84	70
Subordinate and Expert staff ..	2,28	61	63	25
Experimental Farms	1,54	1,52	1,52	1,10
Agricultural Demonstration and Propaganda, including Public Exhibitions and Fairs	1,10	53	41	26
Agricultural Experiments and Research	2,55	3,00	3,14	3,26
Agricultural Education	3,43	3,79	3,42	3,23
Agricultural Engineering ..	52	52	53	51
Boring Operations	....	1	1	....
Scheme for the improvement of Agricultural Marketing in India ..	22	23	....	....
Special Rural Uplift Scheme ..	3	3	....	....
Grants-in-aid, Contributions, etc. ..	62	92	35	73
Other charges	....	3	3	....
Works	24	9	13	....
Special Development Programme ..	....	....	....	1,34
Charges in England	18	12	17	7
Total ..	14,80	13,06	12,10	12,35
Charged ..	*1,19*	*92*	*93*	*90*
Voted ..	13,61	12,14	11,17	11,45

Revenue.

161. *Agricultural Receipts.*—The increase of 32 in the revised estimate of the current year over the budget estimate is mainly due to an increase in the transfers from the deposit accounts of the Sugar Excise Fund (38) and an increase of 6 in other agricultural receipts counterbalanced by a reduction of 12 in the transfers from the deposit accounts of grants from the Imperial Council of Agricultural Research and the Central Government. The increase in the credit to be received on account of the Sugar Excise Fund is due to a grant of 17 for the last year and of 21 for the scheme for the control of grasshoppers and the decrease in the Imperial Council of Agricultural Research grants and grants from the Central Government are due mainly to transfer of the Scheme for Agricultural Marketing and the Special Rural Uplift Scheme to " 42—Co-operation ".

The decrease of 26 in the next year's budget estimate over the revised estimate of the current year is mainly due to decreases of 11 and 22 respectively in the transfers from the deposit account of grants from the Imperial Council of Agricultural Research and of the Sugar Excise Fund, and to a decrease of 27 in other Agricultural receipts counterbalanced by an increase of 34 in recoveries in respect of boring operations. The variation in the transfers are due to variations in the expenditure on the schemes financed from the funds of the Imperial Council of Agricultural Research and the Sugar Excise Fund. The decrease under other agricultural receipts is due to reduction in farm area due to reorganisation, to the transfer of the Chharodi and Surat farms (except the research section) to the Institute of Animal Husbandry, Dairying and Agriculture, Anand, to the transfer of certain schools to the Educational Department and to an unfavourable season affecting sales of cattle while the increase in boring receipts is due to the new item provided on the expenditure side.

162. *Transfers from the Deposit Account of the Special Development Fund.*—This represents a credit for the expenditure to be financed from the Fund in the next year.

Expenditure.

163. *Superintendence.*—The increase of 10 in the current year's revised over the budget estimate is due to leave salary of one of the Deputy Directors not having been provided for because it was previously intended to transfer his services to the Co-operative and Rural Development Department. The next year's estimate includes 4 for the purchase of apparatus for determining moisture contents of cotton while provision for the Superintendent of Agriculture, Deccan Canals, is made for only part of the year as the post is to be transferred to " 42—Co-operation ".

164. *Subordinate and Expert staff.*—The decrease of 38 in the next year's estimate compared with the current year's revised is due mainly to the transfer of the propaganda staff included under this minor head to the Co-operative and Rural Development Department.

165. *Experimental Farms.*—The decrease of 42 in the next year's budget estimate is mainly due to the transfer of the Chharodi Farm to the control of the Institute of Animal Husbandry, Dairying and Agriculture at Anand.

166. *Agricultural demonstration and propaganda, including Public Exhibitions and fairs.*—The decrease of 12 in the revised estimate of the current year over the budget estimate and the further decrease of 15 in the next year's estimate is due mainly to the transfer of propaganda work to the Rural Development Department.

167. *Agricultural Experiments and Research.*—The increases of 14 in the current year's revised estimate and of 26 in the budget estimate of the next year over the current year's budget are mainly due to the starting of the new scheme for the control of grasshoppers on the Pravara and Godawari canals wholly subsidised from the Sugar Excise Fund. Schemes financed from the funds of the Imperial Council of Agricultural Research and from Provincial funds are also accounted for under this minor head, and have contributed to the increases.

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168. *Agricultural Education.*—The decrease of 37 in the current year's revised estimate and of 56 in the next year's budget estimate compared with the current year's budget estimate is due mainly to the transfer of the bunding staff and the post of the Assistant Horticulturist to the Rural Development Department.

169. *Scheme for the improvement of Agricultural Marketing in India and Special Rural Uplift Schemes.*—These schemes were transferred to the Rural Development Department from the current year subsequently to the framing of the current year's budget estimates.

170. *Grants-in-aid, contributions, etc.*—The decrease of 57 in the revised estimate over the current year's budget estimate is due to the transfer of the seed distribution schemes and subsidies to agricultural associations for propaganda work to the control of the Co-operative and Rural Development Department counterbalanced by increases, the principal item of which is the grant of 10 to the Institute of Animal Husbandry, Dairying and Agriculture, Anand. The next year's budget estimate includes 60 for the Institute at Anand while there is a reduction of 12 in other grants. Government has accepted a donation from the trustees of Sheth Mansukhlal Chhaganlal Trust and Sheth Mungalal Goenka Trust as explained in paragraph 260. Government has agreed to establish and maintain two institutes one of which is to be called the Mansukhlal Chhaganlal Institute of Animal Husbandry, Dairying and Agriculture, and the other is to be called the Mungalal Goenka Institute of Animal Genetics and Nutrition. The management of these institutions will vest in a Governing Body. Government has agreed to pay annually to this body, in addition to interest which is subject to certain conditions, an amount not exceeding Rs. 60,000 towards the maintenance, conduct and upkeep of the institutions.

171. *Works.*—Provisions made under this minor head in the budget and revised estimates of the current year are on account of certain schemes partly or wholly financed by the Imperial Council of Agricultural Research.

172. *Special Development Programme.*—Expenditure on development schemes of a temporary nature to be met from the Special Development Fund are provided for under this minor head.

XXX and 41, Veterinary.

Revenue.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Veterinary College and School fees ..	16	14	17	14
Other receipts	10	8	14	9
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research ..	11	20	15	20
Total ..	37	42	46	43

Page 43, Civil Budget Estimates.

Expenditure.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Superintendence	74	60	77	64
Veterinary Education and Research..	63	63	66	72
Subordinate Establishment ..	2,12	2,11	2,19	2,13
Hospitals and dispensaries ..	50	81	68	64
Other charges	6	13	9	14
Charges in England	5	12	5	5
Total ..	4,10	4,40	4,44	4,32
Charged ..	*28*	*28*	*28*	*28*
Voted ..	3,82	4,12	4,16	4,04

Pages 321–325, Civil Budget Estimates.

Revenue.

173. The increase of 4 in the current year's revised estimate as compared with the budget estimate is due to the increase in the number of students joining the Veterinary College, larger sale of rinderpest vaccine to Indian States and larger receipts from fees for inoculations and vaccinations against contagious animal diseases, partly counterbalanced by decrease under "grants from the Imperial Council of Agricultural Research" due to less expenditure on the tick control scheme as it has not yet been brought into full operation. The next year's estimate is nearly the same as the budget estimate for the current year.

Expenditure.

174. *Superintendence.*—The increase of 17 in the revised estimate for the current year and that of 4 in the ensuing year's estimates compared with the current year's budget estimate is mainly due to larger purchases of Sera and Vaccines occasioned by widespread epidemics among cattle.

175. *Veterinary Education and Research.*—The increase of 3 in the revised estimate over the budget estimate of the current year is due to the cancellation of intended leave outside India and increased cost of water supply. The ensuing year's estimate provides for the normal requirements.

176. *Subordinate Veterinary establishment.*—The increase of 8 in the current year's revised compared with the budget estimate is due to higher expenditure on travelling allowance due to the extensive touring by the subordinate staff in connection with the castration and inoculation of live stock against rinderpest.

177. *Hospitals and dispensaries.*—The decrease of 13 in the revised over the budget estimate is due to the savings anticipated in the provision for grants-in-aid towards the construction of veterinary dispensary buildings at Taloda, Bhusawal and Hubli, which are not likely to be completed during the current year. The ensuing year's estimate provides 12 for grants-in-aid for the completion of the construction of dispensaries at Taloda and Bhusawal.

178. *Other charges.*—The decrease of 4 in the current year's revised, compared with the budget estimate, is due to less expenditure anticipated on the scheme for "Control of Ticks" partly counterbalanced by increased expenditure on account of the Goat Virus Producing Station.

179. *Charges in England.*—The decrease of 7 in the revised estimate as compared with the budget estimate is due to officers not proceeding on leave to England as intended.

XXXI and 42, Co-operation.

Revenue.

Page 43, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Audit Fee	1,31	1,35	1,35	1,34
Miscellaneous receipts	64	1,11	3,41	3,31
Transfer from the Deposit Account of the Special Development Fund ..	....	....	22	4,85
Total ..	1,95	2,46	4,98	9,50
Deduct—Refunds	....	—1	—1	—1
Total ..	1,95	2,45	4,97	9,49

Expenditure.

Pages 326-354, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Direction	76	1,09	1,21	1,24
Superintendence	3,94	8,80	7,32	7,79
Grants-in-aid	56	1,48	1,75	1,79
Other charges	88	6,19	7,81	6,38
Special Development Fund ..	....	....	22	4,85
Charges in England	....	7	....	....
Total ..	6,14	17,63	18,31	22,05
Charged ..	*29*	*45*	*41*	*43*
Voted ..	5,85	17,18	17,90	21,62

180. After the budget estimates for the current year were passed Government decided that all receipts on account of economic development and improvement of rural areas and development of cottage and small scale industries and the corresponding expenditure from them should be accounted for under "XXXI, Co-operation" and "42, Co-operation" respectively. The wide variations between the budget and revised estimates of the current year are mainly due to this change in classification.

Revenue.

181. *Miscellaneous receipts.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to the transfer of the receipts mentioned above from the heads "XLVI, Miscellaneous", "XXIX, Agriculture" and "XXXII, Industries", counterbalanced by less credit from the Government of India for the Co-operative Training and Education Scheme. The decrease of 10 in the next year's budget estimate compared with the current year's revised is due mainly to smaller grants from the Central Government for the development of handloom, cottage and small scale woollen industries.

182. *Transfers from the Special Development Fund.*—The amounts represent credit for expenditure to be financed from the fund.

Expenditure.

183. *Direction.*—The increase of 12 in the revised estimate of the current year over the budget estimate is due to temporary posts sanctioned during the year to cope with the increase in work on account of the reorganization and expansion of the Co-operative Department.

184. *Superintendence.*—The decrease of 1,48 in the revised estimate of the current year compared with the budget is due mainly to late appointment of the staff sanctioned for the Rural Development Department and the provision of 1,16 for training of village workers not being utilized (one centre only was actually opened and the expenditure debited to "Grants-in-aid"). A supplementary grant of 17 obtained under this head for appointment of 10 marketing officers and their staff was also not utilized. The increase of 47 in the next year's budget estimate over the revised estimate is mainly due to full provision being made for the Rural Development staff, to provision for new items and to a provision of 5 for the post of the Assistant Registrar for the land mortgage banks and his establishment sanctioned towards the end of the current year.

185. *Grants-in-aid.*—The increase of 27 in the revised over the budget estimate of the current year is due to the grants-in-aid transferred to this head from the Agricultural Department (85) and to an expenditure of 12 on the scheme for training village workers, counterbalanced by savings mainly in the grants to Co-operative Marketing, Co-operative Production and better Living Societies. A supplementary grant of 3,73 was obtained under this minor head for the scheme of training village workers out of which 12 only are expected to be spent as stated above.

186. *Other charges.*—A supplementary grant of 4,86 was obtained under this minor head out of which 1,38 was on account of expenditure transferred from "40, Agriculture," 2,12 on account of expenditure transferred from "25, General Administration" and 1,36 were for the following schemes :—

Development of sericulture	14
Improvement of butter industry in Karnatak and Khandesh	3
Utilisation of tail waters of the Hydro-Electric Power houses in the Kolaba District	18
Cottage Industries Research Institute	1,01
	1,36

The first three of these schemes could not be started in the current year and expenditure on the Cottage Industries Workshop is being accounted for under the minor head "Special Development Programme" (see below). Out of the supplementary demand of 1,38 for expenditure transferred from "40, Agriculture" an amount of 84 for "Grants-in-aid" is to be accounted under that minor head.

This leaves 2,66 to be added to the original grant of 6,19. Against this the revised estimate of 7,81 shows a saving of 1,04 which is due mainly to some of the Rural Development Schemes not being started, the principal items being staff for Debt reconciliation boards (2,48) additional staff for recovery work (1,51), non-official Honorary Agricultural Agents not being appointed (40) counterbalanced by an expenditure of 3,46 transferred from " 43, Industries " which was included neither in the budget estimate nor in the supplementary demand. The original estimate for this last item under " 43, Industries " was 3,53.

The next year's estimate of 6,38 includes 66 on account of new items. The nominal decrease of 1,43 compared with the current year's revised estimate is due to some of the schemes being provided in part or wholly under " Special Development Programme "(see next paragraph).

187. *Special Development Programme.*—Expenditure on development schemes of a temporary nature is proposed to be met from the Special Development Fund. The current year's revised estimate of 22 represents expenditure on the Cottage Industry Workshop and the budget estimate of 4,85 for the next year includes new items and the following :—

Training and employment of 200 village workers ..	1,50
Staff for Debt Adjustment Boards	35
Grant to All-India Village Industries Association ..	25
Grant to All-India Spinners' Association	10
Funds for District Rural Development Boards ..	95
Subsidies for Sisal Fibre Institute, Ahmednagar ..	3
Continuance of weaving schools	8
Additional staff for Registrar, Co-operative Societies (half of the cost)	5
Cottage Industry Workshop	15
	3,46

XXXII and 43, Industries.

Revenue.

Page 44, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Industries	4,35	4,31	2,88	2,53
Fisheries	68	69	1,01	66
Collection of payments for services rendered.	....	....	2	....
Total ..	5,03	5,00	3,91	3,19
Deduct—Refunds ..	....	—1	—1	—1
Total ..	5,03	4,99	3,90	3,18

Expenditure.

Pages 355–378, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Industries	8,17	11,70	6,87	6,35
Fisheries	74	1,36	89	86
Charges in England	1	8	6	1
Total—Voted ..	8,92	13,14	7,82	7,22

Revenue.

188. *Industries.*—The decrease of 1,43 in the revised estimate for the current year compared with the budget estimate is mainly due to less receipts (70) under the Weights and Measures Act on account of (*a*) reduction in the rates of fees from 1st December 1939 and (*b*) suspension of verification work for the first four months in some districts and for two months in the remaining districts; and to the transfer of the budgetted receipts of 81 from the Deposit Accounts of the grants from the Central Government for the development of the handloom industry and the Cottage and Small Scale Woollen Industry to "XXXI-Co-operation" as the schemes have been transferred to the Co-operative and Rural Development Department from the current year; counterbalanced by an increase of 8 on account of increased receipts from vocational training. The next year's estimate is still lower because the reduced rates of fees for inspection of Weights and Measures will be in force during the whole year.

189. *Fisheries.*—The increase of 32 in the revised estimate for the current year compared with the budget estimate comprises 15 due to an increase in the receipts from fish curing yards and 17 on account of the sale of launches "Lady Sykes" and "Sir Frederick Sykes".

Expenditure.

190. *Industries.*—There is a decrease of 4,83 in the revised estimate for the current year compared with the budget. Activities in connection with cottage industries for which a provision of 3,53 was made under this head were transferred in the current year to the Co-operative and Rural Development Department. The balance of the saving of 1,30 is due mainly to (*a*) 30 under " Grants to needy skilled artisans to start industries of their own " as the rules for regulating the payment of these grants are still under consideration, (*b*) a saving of 80 on the scheme for experiments in artificial silk which has not yet been sanctioned, (*c*) a saving of 31 under vocational training as the scheme is not yet fully started and some of the staff is yet to be engaged, counterbalanced by small excesses under other heads the main excesses being additional expenditure on (*a*) Industrial survey through a Committee (6) and (*b*) grant to the All-India Planning Committee (3).

The next year's budget estimate is less by 52 than the current year's revised estimate because the latter includes a good deal of non-recurring expenditure on the Electrical Engineering Laboratory at the R. C. Technical Institute, Ahmedabad, the Industrial Chemist's Laboratory and the Tanning School, Khar.

191. *Fisheries.*—The decrease of 47 in the revised estimate compared with the budget for the current year under this head is mainly due to saving (52) on account of the scheme for improvement in fishing methods not having been put into effect; counterbalanced by excess expenditure (5) mainly due to petty construction and repairs.

XXXVI and 47, Miscellaneous Departments.

Revenue.

Page 44, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Examination fees	34	30	32	32
Fees for the Inspection of Steam Boilers	1,29	1,32	1,30	1,30
Administration of Indian Partnership Act, 1932	4	4	4	4
Miscellaneous	24	22	22	22
Total ..	1,91	1,88	1,88	1,88
Deduct—Refunds	—2	—2	—2	—2
Total ..	1,89	1,86	1,86	1,86

Expenditure.

Pages 379–390, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Labour and Emigration—				
Inspector of Factories	1,28	1,53	1,36	1,56
Labour	2,32	1,84	2,72	2,92
Inspection and Tests—				
Inspection of Steam Boilers ..	1,21	1,21	1,25	1,23
Statistics—				
Provincial Statistics	10	10	10	10
Miscellaneous—				
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	16	16	16	16
Administration of Indian Partnership Act	3	3	3	3
Miscellaneous	2,99	5,36	7,00	3,64
Charges in England	22	48	43	20
Total ..	8,34	10,74	13,08	9,87
Charged ..	*1,02*	*90*	*1,27*	*87*
Voted ..	7,32	9,84	11,81	9,00

Expenditure.

192. *Inspector of Factories.*—The decrease in the current year's revised compared with the budget estimate is mainly due to the senior Inspector (for whom part provision was included in the current year's budget) extending his leave *ex*-India and retiring on medical certificate. The next year's estimate includes an additional provision of 1 for a new item for a head clerk and a peon for the Factory office at Poona.

193. *Labour.*—The increase of 88 in the current year's revised over the budget estimate is due to (*a*) extention of amenities to industrial labour (31) by providing additional recreation centres in Bombay and a workshop for industrial training in Ahmedabad, (*b*) expenditure on Textile Labour Inquiry Committee (36) for which provision for only two months was included in the current year's budget, (*c*) appointment of additional establishment in the labour office and three labour officers in the mofussil appointed under the Bombay Industrial Disputes Act, 1938 (9), (*d*) expenditure on account of staff etc. of the Industrial Court (1), (*e*) expenditure on the Employment Bureau (5) and (*f*) other excesses (6). The further increase of 20 in the next year's budget estimate compared with the current year's revised is due to (*a*) larger grants (61) being provided for amenities to industrial labour as the recreation centres in Bombay and Ahmedabad and the workshop at the latter place will be in full working order, (*b*) to the labour officers in the mofussil and their staff as also the additional temporary staff sanctioned in the current year for the labour office (14), and (*c*) to the Industrial Court (5); counterbalanced by the omission of the provision of 49 for the Textile Labour Enquiry Committee, 5 for the Employment bureau and other savings of 6.

194. *Miscellaneous—Miscellaneous.*—The increase of 1,64 in the current year's revised over the budget estimate is due to provision of capital for the Government grain shops opened in Bombay City as a measure of price control (1,40), grant to the Children's Aid Society for the last year (17), additional grants for maintenance of children detained in institutions under the Bombay Children's Act (4) and other excesses (3). The current year's budget estimate includes a non-recurring grant of 2,00 for building a Children's Home at Chembur. Apart from this non-recurring amount the next year's budget estimate is higher than the current year's by 28. This is made up of an additional grant of 32 provided in the next year for the Children's Aid Society out of which 12 are for maintenance of mental defectives, and a provision of 1 for the additional appointments of clerks in the office of the Commissioner of Workmen's Compensation, Bombay, counterbalanced by a decrease of 5 in the amount to be transferred to "28, Jails and Convict Settlements" on account of the portion of the divisible expenditure of the Backward Class Officer and his establishment.

XXXIX and 50, Civil Works.

		Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Page 45, Civil Budget Estimates.	Revenue	40,08	47,37	40,57	38,58
Pages 391-427, Civil Budget Estimates.	Expenditure	1,13,10	1,24,08	1,18,86	1,17,76
	Charged ..	*6,31*	*6,00*	*5,76*	*6,31*
	Voted ..	1,06,79	1,18,08	1,13,10	1,11,45

Revenue.

195. The receipts consist mainly of rents of buildings and transfers from the Central Road Fund. The decrease of 6,80 in the revised as compared with the budget estimate for 1939–40 is mainly due to (*i*) less expenditure on works and establishment debitable to the Central Road Development Account (4,50), (*ii*) transfer of receipts from fees under Electricity Rules and those in connection with the inspection of cinemas to the major head "XIII, Other Taxes and Duties" (1,57), (*iii*) less receipts anticipated under "Recoveries of expenditure" (14), partially counterbalanced by an increase of 30 on account of the credit of the entire ferry receipts to Provincial revenues with effect from the current year.

The decrease of 1,99 in the budget estimate for 1940–41, compared with the revised estimate of the current year is mainly due to (*i*) less provision for works debitable to the Central Road Development Account (2,70), partially counterbalanced by an increase of 76 in miscellaneous receipts.

Expenditure.

196. The decrease of 5,22 in the revised as compared with the budget estimate for 1939–40 is due to delay in the preparation of plans and estimate for the High Court extension scheme (3,00), new sub-jail at Nasik (40), postponement of works in connection with the Ayurvedic Teaching Schools in the Panch Mahals and at Belgaum (2,00), less expenditure on Road Development works (4,50), partially counterbalanced by additional grants for the Police Schemes in Greater Bombay, the new building for the Government Law College, Bombay, and expenditure being incurred on certain urgent works including scarcity works and unfinished items of the previous year.

The decrease of 1,10 in the budget estimate for 1940–41 compared with the current year's revised estimate is mainly due to (*i*) less expenditure on Road Works financed from the Petrol Tax Fund, (*ii*) smaller provision under this head for grants-in-aid to District Local Boards (this does not mean that District Local Boards will get smaller grants next year; a grant of 1,70 is made under Provincial Road Fund), (*iii*) less provision required for grants-in-aid to local bodies in respect of percentage charges on works executed for them by the Public Works Department, partially counterbalanced by additional expenditure for completing some of the new works of the current year, e.g., High Court extension, Police Scheme for Greater Bombay and the New Law College building, Bombay.

197. The budget estimate for the year 1940-41 is distributed as under :—

Major works in progress	Voted ..		10,04
New major works	Voted ..		4,32
Road works to be financed from the Petrol Tax Fund	Voted ..		27,77
Minor works	*Charged* ..	*34*	
	Voted ..	3,55	
Repairs	*Charged* ..	*2,03*	
	Voted ..	40,02	
Establishment—Ordinary	*Charged* ..	*3,52*	
	Voted ..	16,24	
Tools and plant	Voted ..		1,53
Grant-in-aid—Ordinary	Voted ..		6,80
Grant-in-aid Road Development Account ..	Voted ..		1,03
Suspense	Voted ..		10
Charges in England—Establishment—Ordinary	*Charged* ..	*42*	
	Voted ..	5	
			1,17,76
	Charged ..		*6,31*
	Voted ..		1,11,45

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NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

198. The staff of the Public Works Department does work which is accounted for under many major heads, e.g. revenue heads "XVII", "18", "39", "50", "51", "XLI" and "53", capital heads "68", "70", "80", "81", deposit heads such as the Provincial Road Fund and also to a small extent for the Central Government. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force. Where any special establishment and tools and plant are required under one head only, they are booked direct under that head. So far as deposit heads and work for other Governments is concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely, 24 per cent. establishment and 3 per cent. tools and plant which represents a long term average of the incidence of such costs. For the remainder, the establishment and tools and plant charges are debited, in the first instance, direct to the head "50-Civil Works" and are then distributed *pro rata* in proportion to the total outlay on works and repairs debited to each major head. However, in making this *pro rata* distribution, the cost of works and repairs under "XVII" is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The *pro rata* share of the establishment, etc. charges debitable to "18, Civil", "39" and "70" which are not Public Works Department heads is treated as a recovery of expenditure under "50-C. W." and the demand in respect of these charges is made under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned, the demand for the ordinary establishment, etc., charges is made under "50-C. W." only.

As irrigation is treated as a commercial department, the heads "XVII", "18" and "68" are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the establishment charges debitable to those heads on a *pro rata* basis, by credit to the head "55-Superannuation, etc.," where pensions of all Government servants are initially debited.

199. The subjoined table shows the incidence of charges (including pensionary charges in the case of irrigation heads) distributed on the *pro rata* basis among the Public Works Department heads proper.

—		Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
1. Irrigation Heads—"XVII"—					
(*a*) Cost of Special Establishment classified under "XVII" ..	Voted ..	2,74,263	2,73,000	2,78,000	2,88,800
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "XVII" ..	*Charged* ..	*7,852*	*4,500*	*4,500*	*4,700*
	Voted ..	39,260	21,000	21,000	19,300
(*c*) Ordinary establishment charges calculated on *pro-rata* basis	*Charged* ..	*91,311*	*52,000*	*52,000*	*55,000*
	Voted ..	4,56,512	2,40,000	2,40,000	2,25,000

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
1. Irrigation Heads—"XVII"—*contd.*	Rs.	Rs.	Rs.	Rs.
(*d*) Collection charges in the Civil Department in respect of direct receipts .. Voted ..	....	54,000	54,000	52,000
"18"—				
(*a*) Cost of Special establishment classified under "18" .. *Charged* ..	*3,322*	....	....	....
Voted ..	37,834	30,000	28,000	28,400
(*b*) Pensionary charges for Irrigation Department estimated to be debited to "18" .. *Charged* ..	*1,469*	*900*	*900*	*100*
Voted ..	7,022	4,150	4,150	600
(*c*) Ordinary establishment charges calculated on *pro rata* basis .. *Charged* ..	*17,081*	*10,000*	*10,000*	*1,600*
Voted ..	81,644	46,000	46,000	6,000
(*d*) Collection charges in the Civil Department in respect of direct receipts .. Voted ..	....	2,000	2,000	2,000
"68"—				
(*a*) Cost of Special establishment classified under "68" .. Voted ..	....	....	....	....
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "68" *Charged* ..	*761*	*800*	*800*	*1,000*
Voted ..	3,876	3,400	3,400	5,000
(*c*) Ordinary establishment charges calculated on *pro rata* basis .. *Charged* ..	*8,848*	*9,000*	*9,000*	*13,300*
Voted ..	45,074	39,000	39,000	55,000
2. 50, Civil Works—				
(*a*) Ordinary establishment charges calculated on *pro rata* basis .. *Charged* ..	*3,61,131*	*3,33,700*	*3,31,000*	*3,94,000*
Voted ..	16,88,308	16,51,800	16,25,000	16,29,000

—		Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
2. 50, Civil Works—*contd.*					
(*b*) Establishment Central Road Fund ..	*Charged* ..	*26,096*	*29,300*	*6,500*	....
	Voted ..	9,820	11,200	2,000	....
3. 51, Bombay Development Scheme—					
(*a*) Cost of Special establishment.	Voted ..	94,854	1,10,700	1,12,100	1,15,000
(*b*) Ordinary establishment charges calculated on *pro rata* basis ..	*Charged* ..	*30,417*	*29,000*	*29,000*	*28,000*
	Voted ..	1,16,224	1,34,000	1,34,000	1,14,000
4. Electricity heads—					
XLI—Receipts from Electricity Schemes—					
Ordinary establishment charges calculated on *pro rata* basis	*Charged* ..	....	....	....	*400*
	Voted ..	....	....	....	1,000
53, Capital Outlay on Electricity Schemes met out of Revenue—					
Ordinary establishment charges calculated on *pro-rata* basis ..	*Charged* ..	....	....	....	*400*
	Voted ..	....	....	....	1,000
	Total ..	34,02,979	30,89,450	30,32,350	30,40,600
	Charged ..	*5,48,288*	*4,69,200*	*4,43,700*	*4,98,500*
	Voted ..	28,54,691	26,20,250	25,88,650	25,42,100

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1940–41.

200. The total gross estimated cost of the Public Works Department for the year 1940–41 is Rs. 36,95,300 (Rs. 5,40,700 charged and Rs. 31,54,600 Voted) while the total net estimated cost is Rs. 30,40,600 (Rs. 4,98,500 charged and Rs. 25,42,100 Voted).

201. The following statement shows the variations between the figures of the cost of establishment for the years 1938–39, 1939–40 and 1940–41 :—

Items.	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges .	37,04,267	36,98,400	36,41,300	36,64,600
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ..	—3,61,528	—6,43,700	—6,43,700	—6,54,700
Net Establishment charges excluding pensionary charges	33,42,739	30,54,700	29,97,600	30,09,900
3. Pensionary charges of the Irrigation Department ..	60,240	34,750	34,750	30,700
Total ..	34,02,979	30,89,450	30,32,350	30,40,600

Item 1—Total establishment charges excluding pensionary charges.—The decrease of 45 in the budget estimate for the year 1940–41 compared with the budget estimate for the year 1939–40 is mainly due to the abolition of the post of the Superintending Engineer, Road Development and his establishment. The increase in the budget estimate for the year 1940–41 compared with the revised estimate for the year 1939–40 is mainly due to additional provision in respect of the following items :—

(1) Leave and training reserve for Divisional Accountants.

(2) Recruitment to the B.S.E. Class I and Class II Services.

(3) Provision for officiating pay of officers and subordinates holding the Divisional and Sub-divisional charges.

Item 2—Establishment charges recoverable from other Governments and Departments.—The larger recoveries anticipated during the year 1940–41 compared with the budget and revised estimates for the year 1939–40 are mainly due to increased provision for works to be financed from the Provincial Road Fund.

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PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1938	3,20,011
Receipts in 1938–39	30,81,983
	34,01,994
Expenditure in 1938–39	28,66,379
Balance on 31st March 1939	5,35,615
Estimated receipts in 1939–40	25,47,000
	30,82,615
Estimated expenditure in 1939–40	31,50,000
Estimated balance on 1st April 1940	—67,385
Estimated receipts in 1940–41	29,64,000
	28,96,615
Estimated expenditure in 1940–41	29,64,000
Estimated balance on 31st March 1941	—67,385*

* This minus balance will be wiped out early in 1941–42 by a credit along with the first quarterly allotment to be received from the Central Road Development Fund equal to 90 per cent. of the estimated expenditure in the beginning of that quarter (*vide* paragraph 277).

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER " 50, CIVIL WORKS " FOR THE YEAR 1940-41.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Northern Circle	67,000
Superintending Engineer, Central Circle	57,000
Superintending Engineer, Deccan Irrigation Circle	25,000
Superintending Engineer, Southern Circle	57,000
Electrical Engineer to Government	9,000
Consulting Public Health Engineer to Government	10,000
Total ..	2,25,000
Distribution of the above total—	
Provincial Road Fund	27,000
39, Public Health, Public Works Department	2,000
50, Civil Works—Provincial	1,53,000
51, Bombay Development Scheme	11,000
Irrigation Heads—	
XVII, Irrigation, Navigation, etc.	11,000
18, Irrigation—Public Works Department	1,000
18, Irrigation—Civil (Revenue Department)	14,000
68, Construction of Irrigation, etc., works	5,000
XLI, Receipts from Electricity Schemes—*Deduct*—Working Expenses	200
53, Capital Outlay on Electricity Schemes met out of Revenue ..	200
70, Capital Outlay on Improvement of Public Health (General Department)	600
Total ..	2,25,000

*XL and 51, Bombay Development Scheme.

202. Up to and inclusive of the year 1938–39 receipts and expenditure for all the schemes of the late Development Department except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes appear under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the capital head 80, Bombay Development Scheme. With effect from the year 1939–40 the revenue receipts and expenditure on repairs and maintenance of the latter scheme are recorded under the revenue heads XL and 51, Bombay Development Scheme, respectively. The receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads XXVIII and 39, Public Health, respectively.

Revenue.

Page 45, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Rents from properties	8,04	10,37	11,40	12,72
Sales of electricity	14	13	18	13
Miscellaneous Receipts	31	7	8	6
Deduct—Refunds	—20	....	....	—1
Total ..	8,29	10,57	11,66	12,90

Expenditure.

Pages 428-430, Civil Budget

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Original Works—				
(*a*) Land acquisition and law charges ..		3	3	2
(*b*) Other works—				
(1) Industrial Housing Scheme ..		3,14	2,02	17
(2) S. S. 3 (Trombay North-West) ..		5	11	10
(3) S. S. 7-Khar Model Suburb ..		6	1	6
(4) S. S. 8-Chapel Road, Bandra ..	4,13	....	2	....
(5) S. S. 16-(Shahar) ..		2	....	2
(6) S. S. 18-(Kirol North) ..		1	....	1
(7) G-1(*a*) Quarters and offices in Bombay.		1	2	1
(8) Back Bay Reclamation Scheme ..		5	3	3
	4,13	3,37	2,24	42

*These heads were formerly designated XLI and 52 respectively.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Repairs and Maintenance including rents and taxes etc., for Development Chawls.	3,38	4,24	5,00	5,92*
Establishment .. .. *Charged*	*30*	*29*	*29*	*28*
Voted ..	2,11	3,11	3,04	2,38
Tools and Plant	4	10	10	11
	9,96	11,11	10,67	9,11
Charged	*30*	*29*	*29*	*28*
Voted ..	9,66	10,82	10,38	8,83

*The approximate distribution of this will be as under :—

Executive Divisions.	Buildings.	Communications.	Miscellaneous.	Total.
Presidency	5,44	....	19	5,63
Electrical	12	....	....	12
Thana	11	6	....	17
Total ..	5,67	6	19	5,92

Revenue.

203. The increase of 1,03 in the revised over the budget estimate for 1939-40 under "rents from properties" is mainly due to increase in occupancies of Development Department Chawls. The increase of 1,32 under the same head in the budget estimate for 1940-41 over the current year's revised is due to the fact that rents from 18 additional plots in the Back Bay Reclamation Estate will be realised next year.

Expenditure.

204. The decrease of 1,13 in the revised below the budget estimate for 1939-40 under Original Works is due to (*i*) low tendered rates, (*ii*) non-utilisation of full provision for electric lights in the Development Chawls as tenants are not willing to pay any extra charge for electric energy and (*iii*) less activities in the Suburban Schemes. The decrease of 1,82 in the budget estimate of 1940-41 below the current year's revised is due to the fact that extensive improvements having been recently carried out to the Development chawls, a very small provision will be adequate in the next few years. The increase of 76 under repairs in the revised over the budget estimate of the current year is mainly due to the payment of the Immoveable Property Tax on Development Chawls. The increase of 92 under the same item in the budget estimates of 1940-41 over the current year's revised is mainly due to water proofing of terraces of chawls and certain urgent special repairs to buildings and communications.

205. *Establishment.*—The decrease in the voted expenditure in the budget estimate for 1940-41 below the budget and revised estimates of the current year is mainly due to reduction in the provision for works under this major head in the next year's budget.

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XLI, Receipts from Electricity Schemes.

Page 46, Civil Budget Estimates.

——	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Bhatgar Electricity Scheme—				
Sale of power	....	....	7	6
Gross Revenue	....	....	7	6
Deduct—Working Expenses ..	....	....	— 5	— 10
Net Revenue ..	....	....	2	— 4

206. This head has been opened with effect from the current year to record receipts and revenue expenditure on the maintenance of Electricity Schemes.

53, Capital Outlay on Electricity Schemes met out of Revenue.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Bhatgar Electricity Scheme—				
Works	....	....	1,82	8
Establishment, Tools and Plant Charges	....	....	....	2
Total ..	....	....	1,82	10
Charged ..	....	....	....	*1*
Voted ..	....	....	1,82	9

Pages 431–432, Civil Budget Estimates.

Revenue.

207. This head has been opened from the current year to record capital expenditure on Electricity Schemes financed from ordinary revenue. The revised estimate of 1,82 is inclusive of the expenditure of 58 incurred on the Bhatgar Electricity Scheme in 1938–39 which was debited to XVII-Irrigation in 1938–39 and is being written back to this head in the current year (*vide* paragraph 68 above). The next year's budget estimate is for completion of the Bhatgar Electricity Scheme.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

Page 47, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Transfers from Famine Relief Fund ..	2,22	2,16	....	2,40
Total ..	2,22	2,16	....	2,40

Expenditure.

Page 433, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Expenditure met from Famine Relief Fund	2,22	....	....	50
Expenditure met from general revenues	84	....	1,00	....
Total, 54-A-Famine Relief ..	3,06	....	1,00	50
Total, 54-B-Transfers to Famine Relief Fund	1,70	....	1,18	....
Grand Total ..	4,76	....	2,18	50
Charged ..	*1,72*	....	*1,18*	....
Voted ..	3,04	....	1,00	50

Revenue.

208. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII-Transfers from Famine Relief Fund ". The revised estimate for 1939-40 has been placed at *Nil* as no amount will be available to meet famine expenditure in the current year. The Famine Relief Fund receipts next year are anticipated to be 2,40. They will be utilised to the extent of 50 on anticipated direct expenditure next year and the balance on indirect famine expenditure on protective irrigation works.

Expenditure.

209. *54-A-Famine Relief.*—The actuals of 1938-39 are high on account of relief measures in the parts of the Bijapur District affected by scarcity. No provision was made in the current year's budget as no scarcity or famine was anticipated when the estimates were framed. The agricultural season was not however satisfactory in some parts of the Province. Scarcity has been declared in the Panch Mahals Sub-division of the Broach and Panch Mahals District and parts of Ah edabad and Sholapur Districts. This has necessitated the starting

of relief works, grant of gratuitous relief and expenditure on purchase of fodder. An amount of 1,00 is expected to be spent on such measures. The situation is not likely to improve till the next rains set in. A provision of 50 has therefore been made in the next year's budget.

210 *54-B-Transfers to Famine Relief Fund.*—Under section 7(1) of the Bombay Famine Relief Fund Act the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of such year. Section 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. No provision was made in the current year's budget as it was quite impossible to forecast the market value of securities so far in advance. For the same reason, no estimate has been entered in next year's estimates. The revised estimate has been placed at 1,18 as on the basis of the information now available it is estimated that so much will be required to make up the deficiency in the fund at the end of the current year.

XLIV and 55, Superannuation.

Revenue.

Page 47, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Contributions for pensions and gratuities	8,51	7,44	7,59	7,47
Receipts in England	1	....	....	....
Deduct—Refunds	—1	—1	—1	—1
Total ..	8,51	7,43	7,58	7,46

Expenditure.

Pages 434–437, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Superannuation and retired allowances.	83,02	85,07	87,28	90,27
Compassionate allowances ..	58	60	60	60
Gratuities	49	21	22	21
Pensions for distinguished and meritorious services or for political considerations	10	11	11	11
Covenanted Civil Service Pensions ..	99	1,05	1,09	1,05
Government contribution payable under the Indian Civil Service Family Pensions Rules ..	....	....	4	2
Donations to Service Funds ..	20	18	20	19
Donations to Provident Funds ..	27	24	26	24
Equated payments of commuted value of pensions transferred from capital	11,09	12,12	12,05	13,11
Charges in England	25,22	26,68	26,08	26,00
Loss or gain on exchange ..	15	....	9	....
Contribution for pensions and gratuities of officers of Joint cadre establishment	....	....	5	2
Deduct—Actual amount of pensions recovered from other Governments .	—6,29	—6,30	—5,95	—6,30
Deduct—Pensionary charges transferred to commercial departments..	—66	—34	—34	—31
Total ..	1,15,16	1,19,62	1,21,78	1,25,21
Charged ..	*27,69*	*29,59*	*29,43*	*29,26*
Voted ..	87,47	90,03	92,35	95,95

Expenditure.

211. *Superannuation and retired allowances.*—The revised estimate for 1939–40 is based on the progress of actuals. The estimate for 1940–41 provides for the growth of expenditure indicated by the trend of the actuals of recent years coupled with the increase in pensionary charges which result from the decision of Government that after 1st January 1940 no ministerial servant shall be allowed to continue in service after he reaches the age of 55.

212. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926–27 the capital expenditure debited to the head "83, Payments of Commuted Value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1940–41 over the revised estimate for 1939–40 is due to the fact that the revised estimate includes equated payments for thirteen years whereas next year's budget estimate includes those for fourteen years.

213. *Charges in England.*—The expenditure under this head includes pre-separation pension charges both in respect of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head "*Deduct*—Actual amount of pensions recovered from other Governments". The current year's revised estimate and next year's budget estimate are based on the latest information available.

214. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

215. *Deduct—Pensionary charges transferred to commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

XLV and 56, Stationery and Printing.

Revenue.

Page 48, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Stationery receipts	7	28	26	25
Sale of Gazettes and other Government publications	95	98	80	77
Other Press receipts	2,66	2,47	2,58	3,06
Receipts in England	1	1	1	1
Total ..	3,69	3,74	3,65	4,09
Deduct—Refunds	—6	—1	—3	—1
Total ..	3,63	3,73	3,62	4,08

Expenditure.

Pages 438–444, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
I.—Stationery.				
Stationery Office and Stores ..	1,05	1,09	1,09	1,05
Purchase of Stationery Stores ..	5,93	7,01	6,36	6,71
Stationery supplied by other Governments	....	1	1	1
Lump provision for high prices due to the war	....	....	....	1,25
Deduct—Value of stationery supplied to other Governments and paying Departments	—1	—1	—1	—1
II.—Printing				
Government Presses	5,43	5,35	5,61	6,46
Printing at private presses ..	1	1	....	1
Cost of printing work done by other Governments	....	....	1	....
Deduct—Cost of printing work done for other Governments and paying Departments	—2	—1	—2	—1
Charges in England	18	62	15	29
Total (Voted) ..	12,57	14,07	13,20	15,76

Revenue.

216. The increase in next year's estimate under this head, compared with the current year's budget and revised estimates, is mainly due to the inclusion of receipts from the Photozinco Press, which were hitherto credited under " VII—Land Revenue " and are to be accounted for under this major head with effect from the year 1940–41.

Expenditure.

217. *Purchase of Stationery Stores.*—The decrease in the current year's revised, compared with the budget estimate, is due to the provision of 1,65 for the encouragement of Swadeshi goods proving larger than was necessary to carry out Government's policy and to the fact that some of the current year's requirements of khadi were purchased at the end of the last financial year, counterbalanced by an increase of 87 on account of the supply of stationery articles to offices newly created and to the increase in the prices due to the war.

The increase in next year's budget, compared with the current year's revised estimate, is due to purchase of a larger number of articles of stationery in India.

Lump provision for high prices due to the war.—The ensuing year's budget estimate was framed by the departmental officers before prices rose steeply as a result of the war. A lump provision of 1,25 is made in next year's budget to cover increases in prices subsequent to those prevailing when the departmental estimates were framed.

218. *Government Presses.*—The increase in the current year's revised over the budget estimate is mainly due to (1) additional printing work such as (*a*) Rules to Bombay Legislature in regional languages and other rules under various Acts, (*b*) Air raid precautions Manual in English and Marathi for Police Department, (*c*) report of several agricultural Research Schemes, (*d*) hand book on Air-raid precautions in factories and business premises, (*e*) report of the Rent Enquiry Committee, (*f*) manual of Departmental and Languages Examination Rules, Bombay, (*g*) Bombay High Court Services Rules Manual, (*h*) several forms in connection with prohibition, etc.; (2) appointment of two additional apprentices as per Apprentice Scheme and a reader and copyholder to read matters in Hindustani and in Devanagari scripts ; and (3) extra expenditure on account of revision of scales of pay of the technical establishment.

The increase in next year's estimate over the budget and the revised estimate for the current year is due to the expenditure on the Photozinco Press, Poona, which is to be accounted for under this major head with effect from the year 1940–41 instead of under " 7, Land Revenue ".

219. *Charges in England.*—The decrease in the revised compared with the budget estimate for the current year is due to (1) the purchase of a large number of articles of Indian make in substitution for those of foreign make in pursuance of the policy of Government and (2) the restriction of supplies from England on account of war conditions. The increase in the budget estimate for the next year is mainly due to provision for stores in connection with Photozinco Press, which is to be shown under this major head with effect from 1940–41.

220. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Assembly and Council.*—Out of the net provision made for the purchase of stationery stores in the year 1939–40, a sum of Rs. 50,000 was earmarked for the work to be done for the two legislative bodies. The cost of the printing work, etc., done for the Bombay Legislative Assembly and the Bombay Legislative Council during the year 1938–39 works out to Rs. 59,132.

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XLVI and 57, Miscellaneous.

Revenue.

Page 49, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Unclaimed deposits	2,32	1,63	2,00	2,00
Sales of old stores and materials ..	18	3	3	6
Sales of land and houses, etc. ..	....	....	1	....
Fees for Government audit ..	34	37	37	40
Contributions	38	32	32	33
Other fees, fines and forfeitures ..	8	11	1,17	1,21
Transfer from the deposit account of grants for economic development and improvement of rural areas ..	1,27	1,60	....	....
Recoveries of overpayments ..	23	20	16	20
Collection of payments for services rendered	1,18	1,25	1,32	1,17
Miscellaneous	29	19	23	25
Receipts in England	3	....	1	....
Net gain by exchange on remittance transactions	1	....	1	....
Loss or gain by exchange on local transactions	—4	....	—4	....
Total ..	6,27	5,70	5,59	5,62
Deduct—Refunds ..	—64	—55	—55	—58
Total ..	5,63	5,15	5,04	5,04

Expenditure.

Pages 445-450, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Cost of books and periodicals ..	....	....	1	1
Donations for charitable purposes ..	1,16	1,02	1,25	1,24
Special commissions of enquiry ..	14	....	23	....
Petty establishments	47	7	14	38
Irrecoverable temporary loans and advances written off	27	2,06	1,80	30
Rents, rates and taxes	1,72	1,31	—66	1,81
Contributions	1,90	1,87	2,26	2,24
Miscellaneous compensations ..	1	3,41	4,51	3,80
Miscellaneous Darbar charges ..	1	2	2	2
Charges in connection with Village Panchayats Act, Bombay ..	20	4,00	50	1,10
Miscellaneous and unforeseen charges.	50,09	8	25,34	9
Charges in England	....	1	1	1
Total ..	55,97	13,85	35,41	11,00
Charged ..	*3*	....	*9*	....
Voted ..	55,94	13,85	35,32	11,00

Revenue.

221. *Unclaimed Deposits.*—The revised estimate for the current year and the budget estimate of next year are based on the average of past actuals.

222. *Sale of old stores and materials.*—The next year's estimate includes additional receipts from the sale proceeds of waste paper in Government offices and Yeravda Prison Press.

223. *Other fees, fines and forfeitures.*—The increase in the revised estimate of the current year and the budget estimate of next year is due to additional receipts estimated to amount to 1,10 from quarry fees. These fees formed part of the revenues of District Local Boards but are now to be treated as provincial revenue. The District Local Boards will be reimbursed by grants-in-aid of equivalent amounts.

224. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—With effect from the revised estimate of the current year the expenditure from grants made by the Government of India for rural development is provided for under " 42, Co-operation ". The corresponding credit of an equal amount from the deposit section has therefore been transferred from " XLVI-Miscellaneous " to " XXXI-Co-operation ".

225. *Collection of payments for services rendered.*—The increase in the revised estimate of the current year is due to the anticipated credit from the Sind Government on account of the further adjustment of the cost of the Public Service Commission for the years 1937–38 and 1938–39.

226. *Miscellaneous.*—The revised estimate of the current year and the budget estimate of next year are based on past actuals.

Expenditure.

227. *Donations for charitable purposes.*—The increase in the revised estimate of the current year is due to the provisions of 10 for pecuniary relief to persons thrown out of employment by prohibition and 12 for gratuitous relief to persons rendered destitute as a result of accidental fires, etc. The next year's budget includes 25 on account of the latter item.

228. *Special commissions of enquiry.*—The revised estimate of 23 is for expenditure on certain committees appointed by Government, the expenditure on which could not be debited to other major heads.

229. *Petty establishments.*—The current year's revised estimate provides for additional expenditure on local board elections in the Southern Division. The next year's budget includes provision for general elections in the Northern and Central Divisions.

230. *Irrecoverable temporary loans and advances written off.*—The current year's budget provision was for special writes-off sanctioned by Government, after a detailed and careful enquiry, with a view to reduce the burden on the agriculturists. The decrease of 26 in the revised estimate is based on the progress of actuals. The next year's budget provides for normal requirements.

231. *Rents, rates and taxes.*—Against the gross provision of 4,03 made in the current year's budget on account of payment of general tax to the Bombay Municipality, an amount of 2,06 will be adjusted in the current year after setting off overpayments made to the Corporation during the past four years. This accounts for a net revised estimate of —66 against the net budget of 1,31. The increase in next year's estimate is due to the extra provision of 44 for payment of arrears of general tax due to the variations of the assessment award during the quinquennium ending on 31st March 1939.

232. *Contributions.*—The increase in the revised estimate of the current year and the budget estimate for next year is due to additional expenditure on the following items :—

(*a*) Grants-in-aid to District Local Boards on account of revenue realised from public ferries. Corresponding revenue is credited under " XXXIX—Civil Works " ;

(*b*) Contribution to the Bombay Municipality in respect of the excess of receipts over expenditure under Music License fees ;

(*c*) Grants-in-aid to the Salvation Army and the All-India Village Industries Association in respect of the amount realised from sale of waste paper to them, which is credited under " XLVI—Miscellaneous ".

233. *Miscellaneous compensations.*—The increase in the current year's revised estimate and the budget estimate of next year is due to the provision of 1,10 for grants-in-aid to District Local Boards for loss of quarry fees now credited to Government under " XLVI-Miscellaneous." These grants are estimated to amount to 1,10 on the basis of the average of the fees credited to the Boards during the past three years. The decrease in next year's budget estimate compared with the current year's revised estimate is due to less provision next year, based on the average of past actuals, for grants to local bodies on account of compensation for the revenue from fines credited to Government.

234. *Charges in connection with Village Panchayats Act, Bombay.*—The revised estimate of the current year is low because of the delay in establishing village panchayats after the late passing of the Village Panchayats Act, 1939. Next year's provision is less as it is anticipated that there will be no expenditure on village panchayat elections next year and that the grants will be required in a fewer number of cases.

235. *Miscellaneous and unforeseen charges.*—The increase in the revised estimate is mainly due to the provision of 25,00 for transfer to the Deposit head " Special Development Fund "

L, Miscellaneous Adjustments between Central and Provincial Governments.

Receipts.

Page 49, Civil Budget Estimates.

	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Agency charges under the Petroleum Act	....	8	8	7
Explosives Act	....	24	20	20
Total ..	28	32	28	27

236. Officers of the Provincial Government who are District Authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Up to 1938-39 these fees were credited direct to provincial revenues as agency fees. The Government of India, in consultation with the Auditor General, decided that these fees should be credited to central revenues as they were a source of central revenues and that it would pay an equivalent amount to this Government as payment for the work done by provincial officers. According to this decision, the Accountant General, with effect from 1938-39, credits the total amount of fees received in the province in each year to central revenues by debit to " IX-Stamps " and " XXIII-Police " to which fees are first credited and an equal amount is credited to this Province under this head. The revised estimates of the current year and the budget estimates of the next year represent this adjustment, an equal amount having been deducted from the receipts under " Stamps " and " Police ".

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LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 49, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Sale of land	4	21	1,22	21
Sale of other Government assets ..	6,27	....	....	....
Other items	53	....	2,10	19
Total ..	6,84	21	3,32	40

Expenditure.

Pages 451-462, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Expenditure on retrenched personnel..	3	1	1	1
Expenditure on repurchase of lands forfeited during the civil disobedience movement	33	70	1,54	....
Charges incurred as a direct result of the War	....	....	1,96	3,46
Deduct—Recoveries of War charges ..	....	....	—1,96	—3,46
Total ..	36	71	1,55	1
Charged ..	....	....	*1,24*	....
Voted ..	36	71	31	1

Revenue.

237. *Sale of land.*—The current year's revised estimate includes 1,05 for the cost of Government land sold to the Government of India near the Civil Aerodrome at Juhu and 17 for the land at Andheri sold to the trustees of the Bharatiya Vidya Bhuwan.

The receipts from the sale of certain lands at Mazgaon to the Bombay Port Trust not having been realised in 1939–40, a credit of 21 has been taken in 1940–41 instead of in the current year's revised estimate.

238. *Other items.*—The current year's revised estimate includes 1,98 in respect of the accumulated interest on accounts in the hands of the Court Receiver and Liquidator and the balance is on account of interest on invested balances of certain High Court deposits.

In addition to 9 on account of interest on High Court deposits, the next year's estimate also includes 10 on account of compensation from the Bandra Municipality in respect of certain Government lands absorbed in Town Planning Scheme Bandra, No. III.

Expenditure.

239. *Expenditure on repurchase of lands forfeited during the civil disobedience movement.*—Lands which were forfeited during the civil disobedience movement were repurchased either in accordance with the awards given by the tribunal appointed under the Bombay Forfeited Lands Restoration Act, 1938, or by private negotiations. The expenditure in respect of the repurchase of lands in 1939–40 is anticipated at about 1,47 and the cost of the establishment sanctioned for the tribunal is anticipated at 7. In the absence of any data it was not possible to prepare a correct forecast of this expenditure when the budget estimate for 1939–40 was framed.

240. *Charges incurred as a direct result of the War.*—Expenditure incurred by Government on war measures on behalf of the Government of India which is recoverable from that Government is to be recorded under this head. Recoveries are to be taken as a deduct entry under this head, if they are effected in the same year or to the receipt head " LI, Extraordinary Receipts " if they are effected in subsequent years. Thus, the liability of the local Government as regards expenditure on war measures undertaken on behalf of the Government of India is nil.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

241. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head " 68 ". The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head " 68 " is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. " 19 ".

242. The figures for the three years ending 1940–41 are shown below :—

Pages 463-464, Civil Budget Estimates.

	Charged.	Voted.	Total.
1938–39	10	81	91
1939–40 (Budget)	10	1,08	1,18
1939–40 (Revised)	10	2,96	3,06
1940–41 (Budget)	14	3,65	3,79

243. The revised estimate of 1939–40 shows an increase of 1,88 compared with the budget estimate of that year due mainly to inclusion of (*i*) cost of land acquisition for Dhupdal Storage Reservoir and (*ii*) cost of installing water supply measuring devices in certain sugarcane irrigation areas. The increase of 71 in the budget estimate of next year over the revised estimate of the current year is due to increased provision for the installation of the measuring devices, partially counterbalanced by less provision required for remodelling the Nira Left Bank Canal.

244. The details of the provision made for 1940–41 are given below :—

	Voted.	Charged.	Total.
Works	3,01	....	3,01
Establishment—			
Ordinary	55	13	68
Special	....	....	....
Pensionary charges	5	1	6
Tools and Plant (Ordinary)	5	....	5
Deduct—Receipts on capital account	1	....	—1
Total ..	3,65	14	3,79

245. As explained in the last paragraph under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head " 50–Civil Works ". Out of the total votable amount of 3,65 the provisions of 55 and 5 for ordinary establishment and tools and plant charges respectively, have, therefore, been included in the demand under the head " 50–Civil Works " and the residue, viz. 3,05 has been included in the demand for Irrigation Works (Capital).

70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 465-467, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
1. Annual instalment for the purchase of Kirkee Water Works from Military Authorities	25	25	25	25
2. Sholapur Development Scheme ..	4	25	—4	34
3. Providing Worthington Steam Engine and Pump No. 7 for the Poona Water Works	82	....	....	....
4. Poona Cantonment Water Works	2	59	59	9
Total ..	1,13	1,09	80	68
Charged ..	*5*	*4*	*3*	*2*
Voted ..	1,08	1,05	77	66

246. *Item 1.*—According to the terms of agreement for the purchase of the Kirkee Water Works made with the Government of India in 1929, payments are to be made in 20 equal annual instalments of 25 each. The amount of 25 in the next budget is on account of the tenth instalment.

247. *Item 2.*—The current year's budget estimate includes provision on account of the works " Diversion of Sadar Bazar Nala " and " Sadar Bazar Nala Sewer " under the Sholapur Development Scheme. As the question of acquisition of land for " Diversion of Sadar Bazar Nala " is still not finally settled, no expenditure is likely to be incurred on the work during the current year. It is however expected that the work will be completed during the next year and provision in that year's budget has been made accordingly. As regards " Sadar Bazar Nala Sewer ", it has been decided to debit the expenditure on this work under " 39-Public Health—Grants-in-aid " and to write back to the head " 39 " in the current year the expenditure already debited to this head in 1938–39. This accounts for the minus entry in the revised estimate of the current year.

248. *Item 4.*—The provision made in the next year's budget is for providing and fixing additional 200 meters to the existing water connections in the bazar area of Poona Cantonment.

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80, Bombay Development Scheme.

249. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head " 59 (now 80), Bombay Development Scheme ", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head " XLII-Bombay Development Scheme ". From the year 1927–28, revenue heads " 42 " (now 51) and " XXXI (now XL), Bombay Development Scheme ", were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928–29 two more schemes, *viz.*, the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930 and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930–31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939–40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads " XL " and " 51 " respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken and capital receipts will be recorded under this capital head.

250. As capital expenditure is still being incurred on the Back Bay Scheme, it may be useful to recapitulate here the main features of the Scheme.

The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks Nos. III to VII ; while Block No. VIII admeasuring 245 acres abuts on the Military lands at Colaba point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres, out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Out of this a sum of Rs. 4,77,000 will now be incurred from revenue under 51-Bombay Development Scheme. Against the modified project estimate, the total expenditure (excluding interest) incurred to the end of March 1939 is Rs. 6,17,05,000, leaving a balance of capital expenditure of Rs. 1,01,24,000 still to be incurred. Government has no intention at present of embarking on any works on Block VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of Blocks I and II, *viz.*, the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934–35. An expenditure of Rs. 23·27 lakhs has been incurred till the end of 1938–39. An amount of Rs. 1·75 lakhs has been provided in the current year's budget and a sum of Rs. 7,000 only is provided in the next year's budget, owing to temporary slowing down of the programme. The total area of building plots in the two Blocks is approximately 497,000 square yards, of which an area of 237,000 square yards has been leased to date.

251. The following statement shows the expenditure and receipts entered under this head :—

Pages 468–470, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A-Works and repairs .. *Charged* ..	*91*	....	....	....
A-Works and repairs .. Voted ..	2,98	1,75	4,48	7
B-Establishment and contingencies. *Charged* ..	*4*	*3*	*3*	*3*
B-Establishment and contingencies. Voted ..	18	19	19	12
Suspense	—20	....	—1,73	....
Deduct—Receipts from the sale of surplus plant	—64	—3	—4	—3
Deduct—Receipts of a capital nature (disposal of lands)	—1,39	—98	—3,49	—71
Total ..	1,88	96	—56	—52
Charged ..	*95*	*3*	*3*	*3*
Voted ..	93	93	2,90	16

The increase of 2,73 in the revised estimate under works for 1939–40 compared with the budget estimate of that year is mainly due to (1) additional funds required for certain works in progress (72), (*ii*) the construction of a temporary road along the sea-face from the Back Bay Swimming Baths to Cuffe Parade consequent on the closure of the Wodehouse Bridge (23) (*iii*) transfer of the amounts of deposits outstanding with the Bombay Municipality to the works concerned on receipt of final bills from that body (1,73). Minus entry under Suspense represents advance payments made to the Bombay Municipality during previous years now debited to the works concerned on receipt of final bills.

The decrease of 7 under establishment charges (Voted), compared with the revised estimate for 1939–40, is main'y due to decrease of Secretariat charges and reduction in the number of inferior servants.

The establishment items provided under this head consist of the following :—

(*i*) Cost of establishment employed specially in connection with the Back Bay Reclamation Scheme and the contingencies arising therefrom.

(*ii*) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item, a corresponding credit is afforded under the head " 50-Civil Works ".

(*iii*) 5, 10 and 30 per cent., respectively, of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer and the full pay and allowances of one overseer and one clerk are debited to this head. These percentages have been based on the proportion of the time spent by those officers on work connected with the Back Bay Reclamation Scheme. For this item also corresponding credit is afforded under the head " 50-Civil Works ".

The increase of 2,51 in the revised estimate compared with the budget estimate of 1939–40 under " Receipts of a capital nature " is due to an unforeseen sale of a large area of land in Suburban Scheme No. X-Andheri Aerodrome Site.

83, Payments of Commuted Value of Pensions.

Pages 471–472, Civil Budget Estimates.

	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Payments of commuted value of pensions	11,11	12,30	12,77	12,36
Deduct—				
Amount financed from ordinary revenues	—4	—4	—4	....
Capital portion of equated payments out of revenue ..	—7,31	—8,25	—8,21	—9,20
Total ..	3,76	4,01	4,52	3,16
Charged ..	*63*	*65*	*64*	*55*
Voted ..	3,13	3,36	3,88	2,61

252. All payments on account of commutation of pensions are accounted for under the capital head " 83, Payments of Commuted Value of pensions " and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payment and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

253. *Payments of commuted value of pensions.*—The revised estimate for 1939–40 takes into account payment in respect of a larger number of applications for commutations of pensions actually received than budgeted for whereas the budget estimate for 1940–41 is based on normal demands.

254. *Deduct—Amount financed from ordinary revenues.*—With effect from 1940–41 Government has decided not to finance a small portion of expenditure from revenue as in the past.

255. *Deduct—Capital portion of equated payment out of revenue.*—The estimate for 1940–41 is higher than that for 1939–40 because it includes the capital portion of equated payments for 14 years instead of 15.

DEBT, DEPOSITS, ETC.

(Receipts and Disbursements)

Mo-1 Bk H 1746—33

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) PERMANENT DEBT.

Receipts—Nil.

Disbursements.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Loans not bearing interest—				
Expired loans—*Charged* ..	*27*	....	*10*	....

Page 473, Civil Budget Estimates.

256. The revised estimate for 1939-40 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1938-39.

(II) FLOATING DEBT.

Receipts and Disbursements.

—	Receipts.				Disbursements.			
	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
(*a*) Treasury Bills..	..	50,00	..	..	..	50,00	..	..
(*b*) Other Floating Loans ..	15,00	40,00	45,00	40,00	15,00	40,00	45,00	40,00

Pages 50 and 473, Civil Budget Estimates.

257. It has not proved necessary to issue any treasury bills in the current year, but ways and means advances of varying small amounts totalling 45,00 in all have been taken for periods of one or two weeks each during the course of the year to cover temporary deficits in the minimum balance which, according to its agreement, Government has to keep with the Reserve Bank. Next year it is anticipated that occasional temporary ways and means advance totalling 40,00 in all may be required.

(III) LOANS FROM THE CENTRAL GOVERNMENT.

Receipts—Nil.

Disbursements.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Repayment of loans from the Central Government—				
(1) Consolidated debt ..	16,61	17,37	17,37	18,16
(2) Bombay Municipality ..	43,52	44,95	44,95	47,46
Total—*Charged* ..	*60,13*	*62,32*	*62,32*	*65,62*

Page 473, Civil Budget Estimates.

258. (1) *Vide* paragraph 91 under "23, Appropriation for reduction or Avoidance of Debt". The repayment to the Government of India of the consolidated debt is made through this head.

259. (2) Please see paragraph 289 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay have accepted the responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

Special Loans.

Pages 50 and 473, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Receipts	....	....	13,50	....
Payments	....	....	11,93	....

260. Government accepted the offer of Rs. 9 lakhs and Rs. 6 lakhs respectively from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Mungalal Goenka Trusts on certain conditions for establishment of the Anand Institute. One of these conditions is that Government should pay to the governing body of the institute interest at the rate of 3½ per cent. on the donations. The Trustees have accordingly paid Rs. 13·50 lakhs in the current year and with a view to enable Government to pay stipulated interest, a sum of Rs. 11·93 lakhs out of the amount received so far has been invested in long dated securities. The difference of about 1½ lakhs will be utilised by Government for acquiring land for the Anand Institute.

UNFUNDED DEBT.

State Provident Funds.

Receipts.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
General Provident Fund ..	52,99	53,47	51,23	51,90
I.C.S. Provident Fund	3,64	3,05	3,60	3,60
I.C.S. (Non-European Members) Provident Fund	31	31	30	30
Contributory Provident Fund ..	1,05	1,14	1,05	1,10
Other Miscellaneous Provident Funds.	7	3	10	10
Total ..	58,06	58,00	56,28	57,00

Page 50, Civil Budget Estimates.

Disbursements.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
General Provident Fund ..	39,92	33,65	38,85	38,70
I.C.S. Provident Fund	1,64	2,20	1,60	1,65
I.C.S. (Non-European Members) Provident Fund	5	5	5	5
Contributory Provident Fund ..	64	1,20	60	65
Other Miscellaneous Provident Funds.	94	90	90	95
Total ..	43,19	38,00	42,00	42,00

Page 473, Civil Budget Estimates.

261. These are provident funds subscribed to by Government servants. Subscription is compulsory for certain classes of servants and optional for others. In the contributory funds, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. Temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances during service.

262. The estimates on the receipt side represent contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under " 22-Interest on Debt and other Obligations ".

263. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

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DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
A—*Famine Relief Fund*—				
(*a*) Transfers from the revenue account	1,70	....	1,18	....
(*b*) Interest receipts	2,05	2,08	2,12	2,30
(*c*) Recoveries of famine expenditure	14	8	6	10
Total ..	3,89	2,16	3,36	2,40

Disbursements.

Page 473, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
A—*Famine Relief Fund*—				
(*a*) Transfer to the revenue account	2,22	2,16	....	2,40
B—*Investment Account*—				
(*b*) Purchase of securities ..	2,68	1,00	1,70	3,36
Total ..	4,90	3,16	1,70	5,76

264. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at 63 lakhs on the 31st March of each financial year. The Fund comprises—

(*i*) securities of the Government of India valued at market rates; and

(*ii*) cash, which in turn comprises—

(*a*) interest which accrues from time to time on the invested securities;

(*b*) recoveries of famine expenditure; and

(*c*) contributions from general revenues under section 7 (*2*) of the Act in order to make up any deficiency by which items (*i*) and (*ii*) (*a*) and (*b*) may fall short of 63 lakhs.

The Fund can be expended only upon—

(1) the relief of serious famine in the Province; and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province.

Provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes or in the repayment of advances made by the Governemnt of India or to meet irrecoverable balances of loans granted under the said Acts or for relief purposes.

265. When the budget estimate for 1939-40 was framed, it was assumed there would be no further depreciation in the securities during the current year and that the receipts would be available for transfer to the revenue account. This assumption has not been fulfilled. It is now anticipated that the market value of the securities in the fund on 31st March 1940 will fall short of 63 lakhs by 3,36. Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,12 and 6 respectively. To make good the deficiency a sum of 1,18 will have to be transferred from revenue. This explains the entries under the receipt side. This sum of 3,36 will be invested early in the next financial year, which explains the entry (*b*) under the disbursement side. On the assumption that the market value of all the securities (including those to be bought next year) on 30th March 1941 will still be 63 lakhs, a sum of 2,40, representing interest receipts of 2,30 and recoveries of famine expenditure of 10 will be available for transfer to the revenue account.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Appropriation for Reduction or Avoidance of Debt	6,27	6,86	6,86	7,22

266. A credit on account of the net amount provided under "23, Appropriation for Reduction or Avoidance of Debt" in the revenue section for the repayment of the Consolidated Debt, is given under this head.

DEPOSITS NOT BEARING INTEREST.

Provincial Road Fund.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Provincial Road Fund—				
(1) Investment Account ..	9,71	13,95	14,92	....
(2) Other Account	11,80	9,57	11,61	12,31
Total ..	21,51	23,52	26,53	12,31

Disbursements.

Page 474, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
(1) Investment Account ..	14,92	11,04	....	....
(2) Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road ..	2,06	4,00	4,00	4,91
(*b*) Modernising the Bombay-Nasik Road ..		1,61	1,61	4,08
(*c*) Construction of the Godhra-Timba Road ..		12	12	....
Establishment		1,38	1,38	2,16
Tools and Plant		17	17	27
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	....	....	....	1,70
(*iii*) Approach road to villages ..	3,53	5,20	4,79	3,50
Total ..	20,51	23,52	12,07	16,62
Total—*Charged* ..		*12,48*	*12,07*	*16,62*

267. Under section 9 (3) of the Bombay Motor Vehicles Tax Act, 1935 as amended by the Bombay Charged Expenditure Act, 1939, if the net proceeds of the tax in any year exceeds the sum of Rs. 26,57,000 the excess amount, shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority. The expenditure from the Provincial Road Fund is to be treated as charged. The investment operations of the fund not being of the nature of expenditure will be treated as neither charged nor voted. The head " Provincial Road Fund " has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

268. The sums shown against item (2) show the surplus realised in 1938–39 and the estimated surpluses for the years 1939–40 and 1940–41. The revised estimate for 1939–40 also includes a sum of 32 on account of interest, receipts, refunds of grants, popular contributions, etc. The surplus balance in the fund was temporarily invested in 1938–39 in treasury bills and the estimate against item (1) in the revised estimate of 1939–40 is on account of the maturity value of these bills. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head " Other Account " of the head. In order to avoid inflation of transactions on both receipt and payment sides, separate investment of Provincial Road Funds in treasury bills has been discontinued with effect from the current year and this accounts for nil estimate against item (1) in 1940–41 on receipt side and item (1) in 1939–40 and 1940–41 on disbursement side.

Disbursements.

269. The expenditure from the fund under this head in the current year is incurred on modernising the Bombay-Poona and Bombay-Nasik Roads and on Approach Roads to villages. Next year a larger amount has been allotted from the fund for speeding up the modernising of the Bombay-Poona and Bombay-Nasik Roads. A grant of 1,70 is also made to District Local Boards to supplement the grants-in-aid under " 50, Civil Works ".

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DEPOSITS NOT BEARING INTEREST.

SPECIAL DEVELOPMENT FUND.

Pages 57 and 474, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Receipt	50,00	....	25,00	....
Disbursement	....	21,05	19,03	27,48

270. A fund called the "Special Development Fund" was created at the end of 1938–39 by the transfer of 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilised for non-recurrent development schemes of agriculture, education, public health etc. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been decided upon. Expenditure on different development activities will be recorded in the revenue section under the major heads concerned and corresponding credits will be given at the same time under the corresponding receipt heads with a *per contra* debit to the fund in the deposit section. It is proposed to transfer a sum of Rs. 25 lakhs to the Fund in the current year. The following amounts will be required for expenditure in 1939–40 and 1940–41 :—

—	1939–40 Budget	1939–40 Revised.	1940–41 Budget.
	Rs.	Rs.	Rs.
18, Other Revenue Expenditure financed from ordinary revenues (Minor Irrigation Works) ..	7,50,000	5,81,000	7,50,000
37, Education (School Buildings and Adult Education)	5,00,000	5,00,000	5,00,000
38, Medical	....	....	15,000
39, Public Health (Village Water Supply and Anti-malarial measures)	8,55,000	8,00,000	8,53,500
40, Agriculture	....	....	1,34,400
42, Co-operation	....	22,000	4,84,000
50, Civil Works	....	....	10,800
Rounding	....	....	+300
Total ..	21,05,000	19,03,000	27,48,000

DEPOSITS NOT BEARING INTEREST.

Depreciation Reserve Fund—Government Presses.

Pages 51 and 474, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Receipts	23	26	23	27
Disbursements	37	17	19	32

271. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipt consists of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The ' Disbursements ' represent withdrawals made for the purposes of expenditure. The expenditure is booked in the revenue section under " 56-Stationery and Printing " with a corresponding " deduct " entry.

272. The balance in the depreciation fund for Government Presses was 1,47 at the end of 1937–38 and it is estimated to stand at 1,32 at the end of the next year as follows :—

—	1938-39 Accounts.	1939-40 Revised.	1940-41 Budget.
Opening balance	1,47	1,33	1,37
Receipts	23	23	27
Total ..	1,70	1,56	1,64
Disbursements	37	19	32
Closing balance	1,33	1,37	1,32

DEPOSITS NOT BEARING INTEREST.

Deposits of Depreciation Reserves of Commercial Concerns.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(*i*) Depreciation Reserves of Nasik Distillery	20	20	7,88	20
Total ..	20	20	7,88	20

Disbursements.

Page 474, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
A.—Depreciation Reserves of Nasik Distillery—renewals and replacements	4	6	6	5
B.—Investment Account ..	5,19	....	7,69	....
Total ..	5,23	6	7,75	5

273. The sum of 20 set aside annually for depreciation is credited on the receipt side. The revised figure for 1939–40 is higher by 7,68 as this represents the receipts from the sale of some of the existing securities which were sold and re-invested partly in debentures of the Bombay Provincial Co-operative Land Mortgage Bank and partly in other Government of India securities which gave a better yield than the securities which were sold. The cost of these investments appears under the investment account on the disbursement side.

274. The position of the balance of the Nasik Distillery Depreciation Reserve Fund and Mahura Flowers Fire Insurance Reserve is shown below :—

—	1938–39 Accounts.		1939–40 Revised.		1940–41 Budget.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening balance	5,23	12,65	20	17,84	33	17,84
Receipts	20	..	7,88	..	20	..
Total ..	5,43	..	8,08	..	53	..
Disbursements	4	5,19	7,75	..	5	..
Closing balance	20	17,84	33	17,84	48	17,84

DEPOSITS NOT BEARING INTEREST.

Deposits of Local Funds.

Receipts.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
District funds	1,69,91	1,65,00	1,67,00	1,67,00
Other funds—				
Municipal funds	31,26	31,00	31,05	31,25
Port and Marine Funds ..	2,29	2,40	2,30	2,30
Education Funds	1,27,17	1,20,21	1,23,03	1,24,83
Medical and Charitable Funds ..	3	2	2	2
Village Panchayat Funds ..	1,28	1,10	1,30	1,30
Other Miscellaneous Funds ..	27	27	30	30
Total ..	3,32,21	3,20,00	3,25,00	3,27,00

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Disbursements.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
District Funds	1,68,91	1,65,00	1,67,00	1,67,00
Other Funds—				
Municipal Funds	31,94	31,50	32,00	32,00
Port and Marine Funds ..	2,57	2,50	2,60	2,60
Education Funds	1,22,29	1,19,61	1,24,88	1,23,88
Medical and charitable funds ..	2	2	2	2
Village Panchayat Funds ..	1,15	1,10	1,20	1,20
Other Miscellaneous Funds ..	32	27	30	30
Total ..	3,27,20	3,20,00	3,28,00	3,27,00

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275. The estimates represent expected deposits and withdrawals in the account of District Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Civil Deposits.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Revenue Deposits	32,73	30,00	32,80	33,00
Civil Courts Deposits	95,62	80,00	95,60	89,00
Criminal Courts Deposits ..	7,13	6,80	7,00	7,00
Personal Deposits	3,72,63	3,10,20	3,53,10	3,25,00
Forest Deposits	2,99	3,50	3,00	3,00
Public Works Deposits	13,04	10,50	13,00	13,00
Trust Interest Deposits	20,36	8,50	20,40	20,00
Deposit account of receipts under the Bombay Public Conveyance Act ..	50	....	....	....
Deposits for work done for Indian states, public bodies or private individuals	9,56	5,00	9,50	9,50
Unclaimed Deposits in the contributory and General Provident Funds	18	15	20	15
Deposits of fees received by Government servants for work done for private bodies	38	35	40	35
Deposits for Weights and Measures under the Bombay Weights and Measures Act	....	....	....	....
Total ..	5,55,12	4,55,00	5,35,00	5,00,00

Disbursements.

Page 475, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Revenue Deposits	33,33	30,00	33,40	33,00
Civil Courts Deposits	88,94	80,00	95,60	89,00
Criminal Courts Deposits ..	7,35	6,80	7,30	7,00
Personal Deposits	3,64,90	3,09,70	3,58,00	3,25,00
Forest Deposits	3,23	3,50	3,20	3,00
Public Works Deposits	12,01	10,50	13,00	13,00
Trust Interest Funds	20,31	8,50	20,30	20,00
Deposit account of receipts under the Bombay Public Conveyance Act ..	56	....	....	....
Deposits for work done for Indian states, public bodies or private individuals	8,57	5,50	8,50	9,50
Unclaimed deposits in the General Provident Fund	11	5	15	10
Deposits of fees received by Government servants for work done for private bodies	46	40	50	40
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	3	5	5	....
Total ..	5,39,80	4,55,00	5,40,00	5,00,00

276. The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Other Accounts.

Receipts.

—	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
(1) Subventions from the Central Road Fund	30,82	36,00	25,47	29,64
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas.	1	1,42	72	1,67
(*b*) Deposit account of grants for the scheme of co-operative training and education.	....	45	10	20
(*c*) Deposit account of grants from the Central Government for development of the cottage and small scale woollen industries ..	14	14	14	14
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,24	1,00	1,20	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,08	1,80	1,69	1,79
(5) Deposit account of grants from the Central Government for the development of handloom industries	39	38	40	32
(6) Deposit account of grants from Sugar Excise Duty ..	10	17	62	33
Total ..	33,78	41,36	30,34	35,09

Pages 52–53, Civil Budget Estimates.

Disbursements.

—	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
(1) Subvention from the Central Road Fund	28,66	36,00	31,50	29,64
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas.	1,26	1,63	1,56	1,67
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	16	49	18	20
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries ..	12	18	25	21
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,23	1,00	1,20	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research ..	1,20	1,82	1,87	1,79
(5) Deposit account of grants from the Central Government for the development of handloom industries	32	63	54	41
(6) Deposit account of grants from Sugar Excise Duty	10	17	38	33
Total ..	33,05	41,92	37,48	35,25

Pages 475–476, Civil Budget Estimates.

277. According to the accounting procedure prescribed for transactions of the Central Road Fund the amounts received by Provincial Governments are credited to " Subventions from Central Road Fund " in the deposit section of the accounts. The actual expenditure on works executed is recorded under " 50-Civil Works—Communications and Repairs ". At the same time an equal amount is debited to the above mentioned deposit head and credited to the minor head " Transfers from Central Road Development Account " under the receipt head " XXXIX-Civil Works ". According to the orders of the Government of India all allocations to the provinces from the Central Road Fund are retained by it until the previous years' balances with the local Governments are exhausted. The cash balance at the end of 1938–39 with this Government was 5,36 and this Government had to draw, in the current year, on the balance of 22,09 retained by the Government of India at the end of the year 1938–39. The annual share in petrol tax receipts to be received in 1939–40 has not been communicated by the Government of India so far, but it has allowed us to draw upon that balance in the current year in anticipation of allotment. According to the procedure laid down by the Government of India for drawing on this balance, the provincial Government has to apply to the Government of India at the beginning of each quarter for 90 per cent. of the amounts estimated to be required by it in that quarter after exhausting the previous cash balance and on this basis, a credit of 25,47 is anticipated in the current year. The expenditure expected to be incurred in the year current is 31,50 and after utilising the previous year's cash balance of 5,36, there will be a deficit of 67 mainly due to the allotment by the Government of India being equal to only 90 per cent. of the estimated expenditure in the last quarter of the current year. This deficit will be made up early next year but a similar deficit will recur at the end of next year. The expenditure on petrol tax works in 1940–41 has been estimated at 28,80. In addition, it is proposed to purchase three weigh-bridges and portable weighing machines for the use of the Motor Vehicles Department and debit their cost (84) to the petrol tax fund with the approval of the Government of India. The total estimate on receipt and payment sides during 1940–41 thus amounts to 29,64.

(*a*) In the year 1935–36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and it was utilised on various schemes approved by the Bombay Legislative Council. The unspent balance from that allotment on 31st March 1939 amounted to 84. The anticipated expenditure this year is 1,56. The Government of India sanctioned a further allotment of Rs. 5 lakhs in 1936–37. It is proposed to draw, from this allotment, a sum of 1,67 for expenditure in 1940–41. With effect from the revised estimates for 1939–40 the expenditure on the improvement of rural areas is being debited to the head " 42-Co-operation " in the first instance. An equal amount is debited to the deposit head with a corresponding credit under " XXXI-Co-operation ".

(*b*) The Government of India has also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilised in full, the local Government will endeavour to carry on the work of training from its own revenues. The grant is being paid as and when required. The procedure for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. The unutilised cash balance out of 60 so far made to Bombay Province was 8 on 31st March 1939. The expenditure expected to be incurred in the current year is 18 and hence an amount of 10 will be received from the Government of India in 1939–40. The expenditure provided in next year's estimate is 20 and an equal amount will be received from the Government of India in 1940–41.

(*c*) The Government of India has agreed to make a grant for five years with effect from 1936–37 for a scheme for cottage and small scale woollen industries. In the first year that Government made a grant of 13. With effect from the following year it is making a grant of 14. The accounts procedure will be that given in paragraph 280.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

—	Balance at the beginning of 1939–40.	Receipts during 1939–40 (revised).	Disbursements during 1939–40 (revised).	Balance at the end of 1939–40.	Receipts during 1940–41.	Disbursements during 1940–41.	Balance at the end of 1940–41.
(*a*) Deposit account of grant from the Central Government for economic development and improvement of rural areas	84	72	1,56	..	1,67	1,67	..
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	8	10	18	. ..	20	20	..
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	26	14	25	15	14	13	16
Total ..	1,18	96	1,99	15	2,01	2,00	16

278. Up to the end of 1936–37 the grants given by the Indian Central Cotton Committee were credited to a deposit head and the expenditure was taken as a direct charge to that head in the deposit section of the Central accounts. But with effect from 1937–38 the transactions relating to these grants appear both on the receipt and disbursement sides of the Provincial Accounts.

279. The accounting procedure for subsidies from the Imperial Council of Agricultural Research is similar to that followed in the case of subventions from the Central Road Fund.

280. The grant made by the Government of India for the development of the handloom industries is credited in the first instance to the deposit account on the receipt side and the amount actually spent under the service head "42-Co-operation" is credited to the revenue head " XXXI-Co-operation " and the deposit account is cleared by a corresponding debit on its disbursement side.

281. Allotments of 62 and 33 are expected from the Government of India in the current and next years from the sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. The accounting procedure is similar to that followed in the case of subventions from the Central Road Fund.

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ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

Receipts.

Page 54, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Civil Advances—				
Advances for the purchase of passages	....	1	....	....
Objection book advances ..	3,40	3,42	3,40	3,40
Medical supplies for Military Department	1	2	2	2
Forest Advances	14,36	16,04	14,78	14,28
Other advances	31	50	30	30
Revenue Advances—				
Deposit—Measurement works ..	—8		....	....
Excise Advances	....	1	....	....
Total ..	18,00	20,00	18,50	18,00

Disbursements.

Page 476, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Civil Advances—				
Advances for the purchase of passages—voted	2	1	....	....
Objection book advances—voted..	3,43	3,10	3,40	3,40
Medical supplies for Military Department	....	1	2	2
Forest Advances	14,34	16,38	14,78	14,28
Other Advances—voted ..	32	50	30	30
Total ..	18,11	20,00	18,50	18,00
Total—Voted ..	3,77	3,61	3,70	3,70

282. The dominant figures are those against " Objection Book Advances " and " Forest Advances ". Advances of pay and travelling allowance made to Government servants under orders of transfer etc. and the recovery of such advances constitute the main transactions booked under " Objection Book Advances ". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under " Forest Advances ".

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Receipts	8	3	3	4
Disbursements	5	4	8	4

Pages 54 and 476, Civil Budget Estimates.

283. A permanant advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of re-imbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past actuals.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Receipts	59	50	1,25	1,25
Disbursements	58	50	1,25	1,25

Pages 54 and 476, Civil Budget Estimates.

284. This head records transactions of the Government of Burma through the books of the Government of Bombay and the receipts and payments cancel each other.

ACCOUNTS WITH THE RESERVE BANK.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Receipts	2,03	1,40	2,25	2,00
Disbursements	2,30	1,40	2,25	2,00

Pages 54 and 476, Civil Budget Estimates.

285. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head.

SUSPENSE ACCOUNTS.

Receipts.

Page 54, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Suspense Account	11,67	11,00	11,70	11,70
Local Public Works Expenditure ..	15	21	15	20
Central Accounts Office—Reserve Bank Suspense	2,98,27	1,83,12	2,75,15	2,94,00
Cash Balance Investment Account ..	2,24,27	1,73,55	3,83,00	4,08,00
Departmental Adjusting Account ..	....	1,12	....	....
Recoveries of service payments ..	10,95	10,00	11,00	11,10
Total ..	5,45,31	3,79,00	6,81,00	7,25,00

Disbursements.

Page 477, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
Suspense Account	11,50	11,00	11,50	11,70
Local Public Works Expenditure ..	20	21	20	20
Central Accounts Office—Reserve Bank Suspense	2,98,46	1,82,89	2,74,80	2,94,00
Cash Balance Investment Account ..	2,58,92	98,78	4,22,00	3,74,00
Departmental Adjusting Account ..	....	1,12	....	....
Recoveries of service payments ..	10,95	10,00	11,50	11,10
Total ..	5,80,03	3,04,00	7,20,00	6,91,00

286. The heads "Suspense Account" and "Local Public Works Expenditure" record expenditure on purchase of stores, road materials, etc., and it is cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded the transactions relating to Reserve Bank suspense which shows credit and debits on behalf of the Government of India, other Provincial Governments, Indian Stores Department and charges in England.

The head "Cash Balance Investment Account" records the transactions of the Provincial Government by way of investment of its cash balances in short-term loans, e.g., in Treasury Bills of the Government of India, or of other Provincial Governments. The interest derived from such investment is credited as receipts under "XX-Interest—Interest realised on investments of Provincial balances". All that appears under this head on the disbursement side is the total of the amounts invested for short periods from time to time during the course of the year and on the receipt side the total amounts realised during the course of the year. The difference between the two figures represents the difference between the amounts that remain invested at the beginning and the end of the year. Thus at the beginning of the year 1939–40 there was an invested amount of 1,09 lakhs while it is expected that at the end of 1939–40 and 1940–41 amounts of 1,48 and 1,14 lakhs respectively will remain invested.

The head "Departmental Adjusting Account" is intended for the provisional adjustment of departmental receipts and payments and inter-departmental transfers.

The head "Recoveries of service payments" records recoveries made in the course of audit before they are finally brought to account.

SUSPENSE.

Cheques and Bills.

Receipts.

Page 54, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Preaudit Cheques	2,26,19	2,18,00	2,35,00	2,32,00
Departmental cheques	67,32	70,00	68,00	68,00
Total ..	2,93,51	2,88,00	3,03,00	3,00,00

Disbursements.

Page 477, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Preaudit Cheques	2,24,08	2,18,00	2,37,00	2,32,00
Departmental cheques	67,21	70,00	68,00	68,00
Total ..	2,91,29	2,88,00	3,05,00	3,00,00

287. The estimate is on account of credit to be given to this head by debit of the expenditure to the proper service or other heads in regard to items mentioned below for which estimate is provided on the disbursement side—

(1) Cheques issued in payment of bills at the preaudit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

Departmental and Similar Accounts.

Pages 55 and 477, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
Receipts	96	1,50	75	1,00
Disbursements	94	1,50	75	1,00

288. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

MO-I Bk H 1746—38

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporations.

Receipts.

Page 55, Civil Budget Estimates.

—	Accounts, 1938-39.	Budget estimate, 1939-40.	Revised estimate, 1939-40.	Budget estimate, 1940-41.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt ..	4,29	4,44	4,44	4,59
(*b*) Repayment by the Bombay Municipality of other loans.. ..	44,17	45,62	45,62	48,16
	48,46	50,06	50,06	52,75

289. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz. (*i*) for its improvement purposes granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph 83 under "22-Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) Loans to Government Servants.

Advances and Recoveries.

Pages 55 and 477, Civil Budget Estimates.

—	Accounts, 1938-39.		Budget estimate, 1939-40.		Revised estimate, 1939-40.		Budget estimate, 1940-41.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government servants ..	1,09*	1,53	1,44*	1,69	1,21*	1,32	1,44*	1,32

* Voted.

(3) Advances to Cultivators, Local Bodies and Others.

Advances and Recoveries.

Pages 55 and 477, Civil Budget Estimates.

	Accounts, 1938-39.		Budget estimate, 1939-40.		Revised estimate, 1939-40.		Budget estimate, 1940-41.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(1) Loans to Municipalities, district and other local fund committees for public works..	..	1,82	..	1,77	3	2,15	..	1,85
(2) Loans to landholders and other notabilities ..	..	..	..	11	..	24	..	12
(3) Loans to cultivators ..	7,54	6,54	5,78	9,51	10,07	10,92	5,44	6,70
(4) Loans through Co-operative Societies and Banks ..	..	13	..	11	..	11	..	11
(5) Loans for the purposes of the Co-operative Societies Act ..	..	5	27	28	25	3	52	2
(6) Loans to Co-operative multi-purpose Societies.	..	..	15	..	..	..	50	..
(7) Loans to non-agriculturists in flood affected areas ..	..	2	..	4	..	3	..	2
(8) Loans to Co-operative Housing Societies ..	..	1,70	..	55	..	55	..	50
(9) Loans to Co-operative Housing Societies in flood affected areas ..	..	2	..	6	..	6	..	5
(10) Loans under the State-aided Building Scheme.	14	1,89	90	2,50	70	2,40	55	2,50
(11) Loans to small industries ..	49	13	5,00	1	1,54	6	2,50	55
(12) Other Miscellaneous Loans ..	1	2	26	7	2,33	8	1	1,02
Total ..	8,18*	12,32	12,36*	15,01	14,92*	16,63	9,52*	13,44

* Voted.

(3) *Loans to cultivators—*

(i) *Advances.*

290. The increase of 4,29 in the revised estimate for the current year over the budget estimate is due to increased demands for tagavi advances on account of scarcity conditions prevailing in certain districts.

(ii) *Recoveries.*

The increase of 1,41 in the current year's revised estimate over the budget estimate is due to larger repayments made by cultivators than anticipated on account of higher prices obtained on agricultural produce.

291. (5) *Loans for the purposes of the Co-operative Societies Act.*—The next year's provision for advances under this item represents the amounts sanctioned by Government for providing fresh finance to Co-operative Societies in the areas of operation of the Nasik and Kaira Central Co-operative Banks.

292. (6) *Loans to Co-operative Multipurpose Societies.*—Government have under consideration the question of granting loans to Co-operative Societies for the construction of godowns for storage of agricultural produce, implements, and other materials and the next year's provision for advances under this item is on this account.

293. (11) *Loans to Small Industries.*—The decrease of 3,46 in the current year's revised estimate for advances under this item over the budget estimate is due to fewer demands for loans than anticipated.

294. (12) *Other Miscellaneous Loans.*—The increase of 2,07 in the current year's revised estimate for advances under this item is due to (*a*) a loan of 1,00 to the Mayor's Profiteering Relief Committee (*b*) loans aggregating about Rs. 1·25 lakhs for grain depots to serve agriculturists. (*c*) Other small loans sanctioned to unemployed persons on account of the prohibition scheme, partially counter-balanced by anticipated savings in the provision for other miscellaneous loans.

REMITTANCES.

Receipts.

Page 55, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,61,19	12,53,00	13,86,00	13,90,00
(*b*) Remittances by Bills ..	3,84,11	3,97,00	4,09,50	4,07,00
(*c*) Adjusting account between Central and Provincial Governments	1,91,37	1,54,00	2,68,00	2,60,00
(*d*) Adjusting accounts with Railways	....	....	60,00	60,00
(*e*) Inter-provincial Suspense account	21,84	15,00	28,00	27,50
Total ..	19,58,51	18,19,00	21,51,50	21,44,50

Disbursements.

Page 477, Civil Budget Estimates.

—	Accounts, 1938–39.	Budget estimate, 1939–40.	Revised estimate, 1939–40.	Budget estimate, 1940–41.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	13,59,35	12,53,00	13,88,50	13,90,00
(*b*) Remittances by Bills ..	3,84,33	3,97,00	4,09,50	4,06,50
(*c*) Adjusting account between Central and Provincial Governments	1,91,09	1,54,00	2,66,00	2,60,00
(*d*) Adjusting accounts with Railways	....	....	60,00	60,00
(*e*) Inter-Provincial Suspense Account	21,85	15,00	27,50	28,00
Total ..	19,56,62	18,19,00	21,51,50	21,44,50

295. Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, P. W. remittances, transfers between P. W. officers and Miscellaneous remittances.

Under item (*b*) transactions relating to supply bills—Local, foreign supply bills, remittance transfer receipts—Local and foreign remittance transfer receipts are recorded.

Items (*c*) and (*e*) record remittance transactions on behalf of Central and other Provincial Governments.

Item (*d*) has been opened with a view to record the transactions of the Railway Department separately from other transactions of the Central Government. Prior to 1st April 1939 these transactions were adjusted through the head " Adjusting account between Central and Provincial Governments ".

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STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1940-41.

8, PROVINCIAL EXCISE.

ITEM 1. Additional establishment in the Excise Department.

Recurrent ..	.. Rs. 3,984	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,984	Ultimate annual recurrent ..	„ 4,296

Remarks.—In view of the fact that drastic retrenchment effected in 1931 in the Excise staff led to unsatisfactory results and necessitated the provision of extra help, the following additional establishment was sanctioned from 1st April 1936 in order to put down excise crime and illicit distillation and to cope with the increasing clerical work :—

(*i*) *For the Vandeli out-post in the Panch Mahals Sub-division*—

One Sub-Inspector, Rs. 70—5/2—90 *plus* conveyance allowance at Rs. 15.

One petty officer, Rs. 25.

Three constables : one on Rs. 22 and two on Rs. 20 each.

(*ii*) *For the Panwel taluka of the Kolaba district*—

One Sub-Inspector, Rs. 70—5/2—90 *plus* conveyance allowance at Rs. 15.

One petty officer, Rs. 25.

(*iii*) *For the Assistant Inspector, Chalisgaon*—

One writer constable, Rs. 20 *plus* special pay of Rs. 5.

(*iv*) *For the Excise Inspector, Chikhli*—

One writer constable, Rs. 20 *plus* special pay of Rs. 5.

The above establishment has been continued from year to year on a temporary basis since 1936. The present sanctioned period expires on 29th February 1940. It has been realised that the employment of this staff has resulted in the detection of crimes of illicit distillation and an increase in licit consumption. The volume of clerical work at Chalisgaon and Chikhli is such as to justify the retention of a writer constable for the Assistant Inspector, Chalisgaon, and the Excise Inspector, Chikhli. Moreover, there is no evidence that prohibition makes it possible to reduce the staff. It is, therefore, proposed to make the above posts permanent with effect from 1st March 1940. The average annual cost of the posts in question comes to Rs. 4,296. This estimate does not include the cost of leave and pension charges which amount to about Rs. 830 a year.

		Rs.
Grand Total—8, Provincial Excise ..	Recurrent ..	3,984
	Non-recurrent ..	*Nil.*
	Total ..	3,984

Rs. 135

ITEM 2. Additional establishment in the Forest Department.

Recurrent ..	.. Rs. 8,826	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 8,826	Ultimate annual recurrent	.. „ 9,719

Remarks.—Owing to the introduction of (*i*) the revised working plan for the Thana forests and (*ii*) the Malki teak working plan, the work in the North, East and West Thana divisions has considerably increased and the divisional establishment finds it extremely difficult to keep pace with the growing volume of the work entailed by the operation of these plans. For carrying out the various silvicultural operations prescribed in the revised working plan for Thana forests and for the work in connection with the Malki teak working plan, the following establishment has been employed on a temporary basis since April 1937 :—

Designation of post.	Scale of pay.	Permanent travelling allowance.	Contingent allowance.	Bad climate allowance.
	Rs.	Rs.	Rs.	Rs.
9 Foresters ..	30—1—40 each	10 per mensem each.	0—8—0 each	5 per mensem each to two foresters.
3 Forest Surveyors ..	30—1—40 „	15 per mensem each.	....	....
10 Forest guards ..	15—½—20 „	....	....	5 per mensem each to six guards.

The present sanctioned period expires on 29th February 1940. The services of this establishment will continue to be required for the works for which it was sanctioned viz., (*i*) marking first, second and third thinnings in each felling series of the Revised Thana Working Plan, (*ii*) enumerating teak trees in Malki teak coupes after verifying the boundaries of each of the hundreds of survey numbers included in each coupe, (*iii*) disposal of petitions from the large number of occupants of Malki numbers referred to in item No. (*ii*) above for material for domestic and agricultural purposes and (*iv*) laying out coupes, the number of which has increased due to the intensive silvicultural operations prescribed under the Revised Thana Working Plan. It is therefore proposed to make the above posts permanent with effect from 1st March 1940.

ITEM 3. Establishment for carrying out the work of exploitation and subsequent sylvicultural operations in the gurcharans of the Thana district.

Recurrent ..	.. Rs. 11,055	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 11,055	Ultimate annual recurrent	.. „ 14,948

Remarks.—The gurcharan officer, Thana, has submitted a working plan for carrying out improvement fellings in the gurcharans or woodlands of the Thana district. He has suggested the organisation of the gurcharans into one working circle and 117 felling series each of which contains 40 coupes. The Forest Department will have charge of the exploitation and the Revenue Department will otherwise have complete control of the gurcharans. In each of the felling series an annual coupe has to be demarcated and prepared for sale by marking of selected trees, etc. The working of the coupes by contractors has then to be supervised. Further, plantations have to be made in these areas where possible and the Forest Department has to assist the Revenue Department in the work of protecting the whole gurcharan area (240,724 acres 24 gunthas) against theft, fire and other damage. All this entails an enormous amount of labour and it is necessary to supplement the existing staff by the creation of posts of 3 Rangers, 9 Foresters and 21 Beat guards and Government is satisfied that it is the

absolute minimum establishment which will be required to do the work of exploitation and subsequent sylvicultural operations in the gurcharans. The cost on account of the pay and allowances of the additional establishment will amount to Rs. 11,055 for 11 months of the year 1940–41 as shown below :—

	Rs.
Pay of Establishment—	
3 Rangers in the grade of Rs. 80—5—125 each (average pay Rs. 113·75)	2,640
9 Foresters in the grade of Rs. 30—1—40 each (average pay Rs. 37)	2,970
21 Beat guards in the grade of Rs. 15—1/2—20 each (average pay Rs. 18·64)	3,465
Allowances, Honoraria, etc.—	
Permanent travelling allowances at Rs. 30 per mensem to 3 Rangers	990
Permanent travelling allowances at Rs. 10 per mensem to 9 Foresters	990
	11,055

ITEM 4. Improvements to Potoli-Kaneri crossing road in Kanara.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. 8,000
Total	„ 8,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Owing to the unusually heavy traffic of timber, manganese ore, etc., the Potoli-Kaneri crossing road in Kanara has been very badly cut up. It therefore requires immediate repairs. The work of remetalling the road is estimated to cost Rs. 17,422 of which it is proposed that Rs. 8,000 should be spent in 1940–41 and the balance in 1941–42.

		Rs.
Grand Total—10, Forest ..	Recurrent ..	19,881
	Non-recurrent ..	8,000
	Total ..	27,881

12, CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

ITEM 5. Staff for the administration of the Motor Vehicles Acts.

Recurrent ..	.. Rs. 52,500	Non-recurrent ..	.. Rs. 84,000
Total ..	.. „ 1,36,500	Ultimate annual recurrent ..	„ 87,449

Remarks.—The Motor Vehicles Act, 1939, came into force from 1st July 1939, but under section 134 (2) thereof, the existing Motor Vehicles Rules have been allowed to remain in force till 1st April 1940. For the administration of the new Act and the rules framed thereunder, under section 44, power has been given to the Provincial Government to set up Provincial and Regional Transport Authorities. Government has divided the Province into five regions, with headquarters at Bombay, Nasik, Ahmedabad, Poona and Belgaum and has also constituted the Provincial and Regional Transport Authorities. It is proposed to appoint 5 officers belonging to the Indian Police as executive officers of these authorities, and 19 Inspectors. Under the new Act, registration and taxation work, which is at present done in the office of the Commissioner of Police, Bombay, will be decentralised. For the first year, the work is likely to be heavy. New registration certificates and driving licences will have to be prepared. New records will have to be instituted and maintained most carefully to prevent any evasion of tax and registration fee. Correspondence will also be considerable in the beginning. To cope with the work and ensure both efficiency and despatch in its disposal, it is necessary to entertain the following establishment. It is proposed to sanction the same from 1st March 1940 on a temporary basis for two years in the first instance.

Bombay City.

		Rs.
(1) *Pay of officers*—		
Executive Officer, Provincial Transport Authority (1,200 + Special pay 200)	*Charged*	*16,800*
Executive Officer, Bombay Regional Transport Authority (Rs. 925+personal pay Rs. 50 and special pay of Rs. 200).	Voted ..	14,100
Inspectors (6) (Rs. 300—10—400 with special pay of Rs. 100 for one)	Voted ..	30,000
(2) *Pay of Establishment*—		
1 Accountant (300—20—400)		
2 Head Clerks (1) 215—10—275		
(1) 145—5—180—10—230		
53 Clerks (4) 145—5—180—10—230	Voted ..	66,500
(17) 95—5—140		
(32) 50—5/2—90		
9 Peons (23—27)		
(3) *Allowances, Honoraria, etc.*—		
Travelling allowance	*Charged* ..	*3,300*
	Voted ..	5,400
House Rent and other allowances	Voted ..	12,000
(4) *Contingencies*—		
Non-contract contingencies	Voted ..	28,000

Mofussil.

(1) *Pay of officers*—		
4 Executive officers (pay Rs. 800)	*Charged* ..	*38,400*
13 Inspectors (200—10/2—300)	Voted ..	31,200

			Rs.
(2) *Pay of Establishment*—			
4 Accountants	(2) 105—5—135		
	(2) 95—5—125		
4 Head clerks	(2) 135—5—180		
	(2) 105—5—135	Voted ..	38,300
36 Clerks	(2) 80—5/2—95		
	(10) 60—5/2—75		
	(24) 25—5/2—55		
10 Peons (15—17)			
(3) *Allowances, Honoraria, etc.*—			
Travelling allowance		*Charged* ..	*7,200*
		Voted ..	15,600
(4) *Contingencies*—			
Purchase of weigh-bridges		Voted ..	84,000
Non-contract contingencies		Voted ..	16,000

2. The establishment will also look after the administration of the Bombay Motor Vehicles Tax Act, 1935, and the rules framed thereunder.

3. For the proper administration of the Act and the rules and to check overloading of lorries, it is essential to have 6 weigh-bridges, and 5 pairs of portable weighing machines at the Headquarters of the mofussil regions and in certain districts. The weigh-bridges will be used for the proper assessment of motor vehicles tax which depends upon the weight of the vehicle, and will ensure the correct weight of motor vehicles and prevent deception by presentation of false weight certificates. The cost of the weigh-bridges and weighing machines is expected to be recovered from the Central Road Fund under the control of the Government of India and a corresponding credit has been taken on the receipt side in anticipation of its orders.

The figures shown at the beginning are those of the net expenditure after taking into account the cost of the existing establishment.

		Rs.
Grand Total—12, Charges on Account of Motor Vehicles Acts..	Recurrent ..	52,500
	Non-recurrent ..	84,000
	Total ..	1,36,500

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—DEDUCT—WORKING EXPENSES.

ITEM 6. Employment of additional temporary irrigation establishment in the Ahmednagar Division.

Recurrent ..	.. Rs. 2,325	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,325	Ultimate annual recurrent ..	„ 2,445

Remarks.—Government has decided that the Maharashtra Sugar Mills which have a guaranteed area of 2,350 acres should be allowed an extension up to 4,250 acres, for cane irrigation which is in scattered area. Owing to the increase in the guaranteed area the irrigation activities have increased. It is proposed to employ the following additional establishment for the purpose with effect from 1st April 1940 :—

	Rs.	
1 Karkun	.. 20	per mensem.
1 Measurer	.. 20	„
2 Canal Inspectors	.. 20	„ each.
1 Keyman	.. 13	„

Due to the demand of additional irrigation, the perennial limits of the Pravara Right and Left Bank Canals have been increased. In consequence additional staff is required for the work of distribution of water, crop measurements, etc. Already a considerable demand for Adsali plantation has been received on the Left Bank Canal. Government have sanctioned the following establishment for the Left Bank Canal with effect from the 1st October 1939. It is proposed to be continued on the rates of pay as shown below with effect from the 1st March 1940 :—

	Rs.	
1 Measurer	.. 20	per mensem.
2 Canal Inspectors	.. 20	per mensem each.
2 Keymen	.. 13	„ „

The measurer and the Canal Inspectors will be granted conveyance allowance of Rs. 7-8-0 per mensem each in addition, if admissible under the rules in force.

		Rs.
Grand Total—XVII, Irrigation, etc. ..	Recurrent ..	2,325
	Non-recurrent ..	*Nil.*
	Total ..	2,325

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE (P. W.).

ITEM 7. Conversion of the temporary post of the Soil Physicist into a permanent gazetted post in the General Provincial Service.

Recurrent ..	.. Rs. 3,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,500	Ultimate annual recurrent ..	„ 3,720

Remarks.—The Soil Physicist who is at present borne on the temporary establishment is a technical assistant to the Executive Engineer, Poona Irrigation and Research Division, in all matters concerning the soil branch and his duties are parallel to those of an officer of the B. S. E. (now B. S. E. class II). He advises on the technical administration of the Hadapsar Effluent Experimental area, Baramati Experimental Salt Area and the Soil and Effluent laboratories in the Division. He reports on drainage projects from the soil aspect and advises the Sub-divisional officers in connection with drainage projects under survey as also on the suitability of soils for fruit trees and sugar cane. He also supervises analyses of silt for hydrodynamic experiments. Mr. V. K. Gokhale, M.Ag., the incumbent of the post, has rendered valuable service on the Agricultural and Soil side of the Research work, carried out in the Poona Irrigation and Research Division. The duties of the post carry great importance and responsibility and the officer has to deal with gazetted officers of all Departments. Full use of his knowledge and capabilities could not be made unless he was given a gazetted rank. Government has accordingly directed that the temporary post of the Soil Physicist in the Poona Irrigation and Research Division held by Mr. V. K. Gokhale, M.Ag., should be of gazetted rank.

Soil Research is a permanent feature of the irricultural work connected with Irrigation Research. It is therefore proposed to convert the temporary gazetted post of the Soil Physicist into a permanent pensionable one and to classify it under the General Provincial Service with a rank and scale corresponding to the B. S. E., Class II Service viz., Rs. 170—10—250—15—400—20—500.

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—A—IRRIGATION WORKS (CIVIL).

ITEM 8. Minor Irrigation Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 7,50,000
Total ..	.. „ 7,50,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The Legislature sanctioned non-recurrent grants of Rs. 12,50,000 for 1938–39 and Rs. 7,50,000 for 1939–40 to enable Government to execute some of the many schemes for minor irrigation works prepared by the late Special Engineer, Minor Irrigation Works. The two Special Officers who were appointed to revise the old schemes, investigated and prepared several schemes many of which have either been executed or are in progress. Several important works have been administratively approved by Government and are ready for being taken up during 1940–41. It will be necessary to complete all works in progress which cannot be completed during 1939–40 and to start new works of an urgent nature. It is, therefore, proposed to provide Rs. 7½ lakhs for the purpose in the ensuing year's budget from the Special Development Fund Account. It will be inclusive of the cost of such special establishment as may be found necessary as well as ordinary establishment, tools and plant charges leviable on the works expenditure by the Public Works Department.

		Rs.
Grand Total—18, Other Revenue Expenditure, etc. ..	Recurrent ..	3,500
	Non-recurrent ..	7,50,000
	Total ..	7,53,500

ITEM 9. Making the temporary post of Deputy Secretary, Political and Services Department, permanent.

Recurrent ..	.. Rs. 15,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 15,000	Ultimate annual recurrent ..	„ 15,000

Remarks.—In consequence of the changes introduced by the new constitution a considerable amount of work which was formerly done in the office of the Private Secretary to His Excellency the Governor and in the Finance Department of the Secretariat was transferred to the Chief Secretary's Department early in 1937. The transfer of a large number of important subjects made it necessary for the Chief Secretary to have the assistance of an experienced senior officer who could share some of his work and also responsibility. Accordingly, the post of Deputy Secretary was created for a period of two years from 1st April 1937 in the first instance. The object of attaching temporary tenure to the post was to allow reasonable time to the Chief Secretary's Department as then reconstituted to settle down and thereafter to decide whether the new post was required on a permanent basis. After a detailed analysis of the increased and increasing work of the Political and Services Department on the one hand and a very careful examination on the other of the duties of the Chief Secretary as the head of that Department, as the liaison officer between the Honourable Ministers and all Departments and as Secretary to the Cabinet, it was found even before the expiry of the two years of the initial sanction to the creation of the post of Deputy Secretary that it should be made permanent forthwith; but actually the period of the temporary post was extended for one more year, i.e., up to 31st March 1940. The question of asking for sanction to make the post permanent was shelved mainly with the object of gauging the effect on the constitution of the Chief Secretary's Department, if any, of certain proposals relating to the reshuffling of the subjects dealt with in the various Departments of the Secretariat and incidentally of giving the Political and Services Department itself one year's more time to settle down. Those proposals have not affected the constitution of the Political and Services Department in any way, while the experience of the additional period of one year has confirmed the view that the position of the Chief Secretary is such that he will always require the assistance of an experienced senior officer. It is, therefore, proposed to make the temporary post of Deputy Secretary to Government, Political and Services Department, permanent from the 1st April 1940.

ITEM 10. Reorganisation of the Publicity Office and increase in staff.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 8,499
Total	.. „ 8,499	Ultimate annual recurrent ..	„ *Nil*

Remarks.—In order to improve and widen its methods of publicity Government considered it essential to reorganise the staff of the Publicity Office. The Public Relations Officer, who was consulted in the matter, recommended the entertainment of an additional staff consisting of an Assistant Translator, two clerks and two peons, and the conversion of the temporary staff of four Junior Translators, one clerk and two peons into a permanent one. After careful consideration Government accepted the Public Relations Officer's proposals for additional staff but decided to sanction it as a temporary measure up to the end of February 1941. The provision required on this account is as follows:—

Civil Secretariat—Publicity Office and Translators' Department—Pay of Establishment.

	Rs.
(1) Pay of an Assistant Translator on Rs. 90—5—120—10—150 ..	1,090
(2) Pay of four Junior Translators on Rs. 90—5—120—10—150 ..	4,400
(3) Pay of three clerks on Rs. 50—3—95	1,857
(4) Pay of three peons on Rs. 23 per mensem each and pay of a Naik on Rs. 27 per mensem	1,152
Total ..	8,499

Grand Total—25, General Administration ..	Recurrent ..	15,000
	Non-recurrent ..	8,499
	Total ..	23,499

ITEM 11. Continuance of the appointments of Additional Presidency Magistrates.

Recurrent ..	.. Rs. 16,908	Non-recurrent ..	.. Rs. 31,212
Total ..	.. „ 48,120	Ultimate annual recurrent ..	„ 17,532

Remarks.—The present sanctioned strength of Presidency Magistrates (including the Chief Presidency Magistrate) is six permanent and five temporary Magistrates. One of the five temporary appointments of Additional Presidency Magistrates was created for a period of one year in the first instance from 2nd June 1934 owing to the abnormal congestion of work in the Courts of Presidency Magistrates. This appointment has been continued on a temporary basis from year to year up to 29th February 1940 as the work in the Courts continued to be seriously congested.

Another temporary appointment was created for a period of six months in the first instance from 1st September 1937 specifically for the trial of cases under the Gambling Act as there was an abnormal increase in the number of cases under that Act. This appointment also has been continued since then on a temporary basis up to 29th February 1940. Two more temporary appointments of Additional Presidency Magistrates were created from 1st September 1938 and continued up to 29th February 1940 to dispose of all arrears of gambling cases as the appointment of only one Magistrate for the trial of cases under the Gambling Act was found insufficient. One more temporary appointment of Additional Presidency Magistrate was sanctioned from 1st August 1939 up to 28th February 1941 in order to cope with the increase in the magisterial work on the introduction of prohibition in Bombay. Government directed that from 1st March 1939 all temporary appointments of Presidency Magistrates should be made on a pay of Rs. 750 per mensem each plus a local allowance of Rs. 100 per mensem each.

2. The state of work in the Presidency Magistrate's Courts has been reviewed again and the Chief Presidency Magistrate has proposed that two of the four Additional Presidency Magistrates (excluding the fifth appointment of Additional Presidency Magistrate for Prohibition) may be made permanent and that one appointment of Additional Presidency Magistrate may be continued further for one year from 1st March 1940. The High Court have strongly recommended the Chief Presidency Magistrate's proposals.

The total number of outstanding cases in the Courts of Stipendiary Presidency Magistrates on the 1st October 1939 was 4,644. In the opinion of Government there is a case for making one appointment of Additional Presidency Magistrate permanent and for continuing two appointments for a further period of one year from 1st March 1940. Government has also decided that the pay of the additional post of the Presidency Magistrate to be made permanent should be Rs. 750 per mensem plus local allowance of Rs. 100 per mensem subject to the condition that the pay should be liable to revision.

The extra expenditure involved during the year 1940-41 will be Rs. 48,120 as shown below :—

	Rs.	Rs.
Pay of Officers—		
3 Presidency Magistrates		27,000
Pay of Establishment—		
12 Clerks	15,240	
6 Servants	1,740	
		16,980
Allowances, Honoraria, etc.—		
Local Allowance		3,600
Contingencies—		
Telephone charges		540
Grand Total ..		48,120

27, ADMINISTRATION OF JUSTICE—contd.

The details of the expenditure are as follows :—

(1) *Pay of Officers*—		Rs.
1 Presidency Magistrate at Rs. 750 per mensem to be made permanent from 1st March 1940		9,000
2 Additional Presidency Magistrates at Rs. 750 per mensem each to be continued for one year from 1st March 1940 ..		18,000
Total ..		27,000

(2) *Allowances, Honoraria, etc.*—		
Local Allowance at Rs. 100 per mensem to the Presidency Magistrate to be made permanent from 1st March 1940 ..		1,200
Local Allowance at Rs. 100 per mensem each to the two Additional Presidency Magistrates to be continued for one year from 1st March 1940		2,400
Total ..		3,600

(3) *Pay of Establishment* (of the Magistrate to be made permanent)—

	Rs.	
1 Judicial Clerk on Rs. 150—10/2—200 at Rs. 180 per mensem (12 × 180)	2,160	
1 Interpreter on Rs. 150—10/2—200 at Rs. 160 per mensem (12 × 160)	1,920	
1 Clerk on Rs. 50—5/2—90 at Rs. 55 per mensem (12 × 55)	660	
1 Typist on Rs. 50—5/2—90 at Rs. 50 per mensem (12 × 50)	600	
		5,340
2 Peons on Rs. 23 per mensem each (2 × 23 × 12)	552	
1 Chaprasi on Rs. 30 (30 × 12)	360	
1 Hamal on Rs. 23 (23 × 12)	276	
		1,188
Total ..		6,528

Establishment for the two Additional Presidency Magistrates to be continued for one year from 1st March 1940—

1 Judicial Clerk on Rs. 150—10/2—200 at Rs. 160 per mensem (160 × 12)	1,920	
1 Judicial Clerk on Rs. 150—10/2—200 at Rs. 150 per mensem (150 × 12)	1,800	3,720
1 Interpreter on Rs. 150—10/2—200 at Rs. 160 (160 × 12)	1,920	
1 Interpreter on Rs. 150—10/2—200 at Rs. 150 per mensem (150 × 12)	1,800	3,720
1 Clerk on Rs. 50—5/2—90 at Rs. 55 per mensem (55 × 12)	660	
1 Clerk on Rs. 50—5/2—90 at Rs. 50 per mensem (50 × 12)	600	1,260
1 Typist on Rs. 50—5/2—90 at Rs. 50 per mensem (50 × 12)	600	
1 Typist on Rs. 50—5/2—90 at Rs. 50 per mensem (50 × 12)	600	1,200
Total ..		9,900

Inferior Establishment—	Rs.
1 Peon at Rs. 23 per mensem (12 × 23)	276
1 Peon at Rs. 23 per mensem (12 × 23)	276
Total ..	552

(4) *Contingencies*—

Telephone charges at the residence of the Presidency Magistrate to be made permanent..	180
Telephone charges at the residence of the two Additional Presidency Magistrates to be continued further from 1st March 1940 at Rs. 180 per annum each	360
Total ..	540

ITEM 12. Appointment of an Additional City Magistrate, Poona.

Recurrent ..	.. Rs. 3,490	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,490	Ultimate annual recurrent	„ 3,548

Remarks.—In view of the increase during 1934 in the number of cases on the file of the City Magistrate, Poona, a temporary appointment of an Additional City Magistrate of the rank of Mamlatdar was created for a period of one year in the first instance from 1st September 1935. A temporary peon was also subsequently sanctioned. The expenditure involved was counterbalanced by savings in other directions. The appointment has been continued on a temporary basis from year to year up to 29th February 1940.

2. The state of work has been reviewed again and it is found that it is now quite essential to make the appointment permanent. The post has been in existence since September 1935 and since then there has been enough experience to show that it is necessary to make it permanent as recommended by both the District Magistrate, Poona, and the Commissioner, Central Division. The number of cases tried has been fairly constant between 2,000 and 3,000 a year and this is apparently the maximum which the Magistrate can dispose of. The rise in the criminal work in Poona is of a permanent nature due to the continuous growth of the City. It is therefore proposed to make the appointment of the Additional City Magistrate permanent with effect from 1st March 1940. The Additional City Magistrate is graded with Mamlatdars. The extra expenditure during the year 1940-41 will be Rs. 3,490 on account of the Magistrate's pay and Rs. 204 on account of pay of his peon. The pay of the peon will be shown under the head "25–General Administration" as his post will be a permanent addition to the establishment of the Collector of Poona.

		Rs.
Grand Total—27, Administration of Justice ..	Recurrent ..	20,398
	Non-recurrent ..	31,212
	Total ..	51,610

ITEM 13. Additional expenditure of Rs. 1,697 per annum on account of the reorganization of the cadre of Jailors.

Recurrent ..	.. Rs. 1,697	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,697	Ultimate annual recurrent ..	„ 1,697

Remarks.—Government has had under consideration for some time past the question of reorganization of the cadre of Jailors with a view to enable better type to be recruited. As a result of the examination of the question it is considered desirable to reorganize the cadre of Jailors as shown in the following statement:—

Cadre of Jailors.

Present strength and scale of pay.	Amount.	Proposed strength and scale of pay.	Amount.
	Rs. a. p.		Rs. a. p.
2 Jailors, Selection Grade Rs. 300—10—350 at Rs. 329	658 0 0	8 Jailors, Group I, Rs. 250—5—300—10—350 at Rs. 306 ..	2,448 0 0
Clothing allowance at Rs. 3-12-0	7 8 0	For 7 Jailors, Clothing allowance at Rs. 3-12-0	36 4 0
7 Jailors, Group I, Rs. 250—5—290 at Rs. 275	1,925 0 0	For 1 Jailor, Clothing allowance at Rs. 10	
Clothing allowance at Rs. 3-12-0 for 6 Jailors.	32 8 0	11 Jailors, Group II, Rs. 100—5—170—5—200 at Rs. 150 excluding 1 Matron.	1,650 0 0
Clothing allowance at Rs. 10, for 1 Jailor.		For 9 Jailors, Clothing Allowance at Rs. 3-12-0.	53 12 0
12 Jailors, Group II, Rs. 100—5—170—5—200 at Rs. 150 excluding one Matron	1,800 0 0	For 2 Jailors, Clothing allowance at Rs. 10 ..	
Clothing allowance at Rs. 3-12-0 for 10 Jailors.		18 Jailors, Group III, Rs. 42—2/2—50—5/2—75—5—90 at Rs. 70.	1,260 0 0
Clothing allowance at Rs. 10 for 2 Jailors	57 8 0	Clothing allowance at Rs. 3-5-0 ..	59 10 0
3 Jailors, Group III, Selection Grade Rs. 90	270 0 0	Compensatory allowance for one I Group jailor and two II group jailors at Bombay (Rs. 60 + 40 + 40)	140 0 0
6 Jailors, Rs. 55—2—65—5/2—80 at Rs. 73	438 0 0	Compensatory allowance for one I group jailor and one II group jailor at Thana (Rs. 30 + 20)..	50 0 0
3 Jailors, Rs. 42—2/2—50—5/2—75 at Rs. 61 ..	183 0 0	House Rent allowance for Sub-Jails at Ahmedabad Rs. 15, Nasik Rs. 15, Broach Rs. 15, Nadiad Rs. 12, at Central Prison at Belgaum Rs. 15 and at District Prisons at Dhulia at Rs. 15 and Bijapur Rs. 15 ..	102 0 0
Clothing allowance at Rs. 3-5-0 ..	39 12 0	Duty allowance for four I group jailors at Rs. 50 each and four II group jailors at Rs. 25 each at Central Prisons at Yeravda, Ahmedabad, Nasik Road and Belgaum	300 0 0
Compensatory allowance for one I Group Jailor and two II Group Jailors at Bombay (Rs. 60 + Rs. 40 + Rs. 40=Rs. 140).	140 0 0		
Compensatory allowance for one I Group Jailor and one II Group Jailor at Thana (Rs. 30 + Rs. 20 = Rs. 50)	50 0 0		
House Rent allowance for Sub-jails at Ahmedabad Rs. 15, Nasik Rs. 15, Broach Rs. 15 and Nadiad Rs. 12	57 0 0		
Duty allowance for four I Group Jailors at Rs. 50 each and four II Group Jailors at Rs. 25 each at Central Prisons, Yeravda, Ahmedabad, Nasik Road and Belgaum	300 0 0		
	5,958 4 0		6,099 10 0

The two selection grade posts in Group I will be reduced on the retirement of the present incumbents of the posts in 1942 and 1946 or on the promotion of the incumbents to Superintendent's grade whichever is earlier. Till then the total cadre will be 39. The additional cost on account of the reorganized cadre comes to Rs. 1,697 per annum.

		Rs.
Grand Total—28, Jails, etc. ..	Recurrent ..	1,697
	Non-recurrent ..	*Nil.*
	Total ..	1,697

29, POLICE.

ITEM 14. Increase in the Police strength of the Ahmedabad District consequent on the redistribution of the areas of the Police Stations in Daskroi Taluka.

Recurrent	Rs. 3,157	Non-recurrent	Rs. *Nil.*
Total	„ 3,157	Ultimate annual recurrent ..	„ 3,942

Remarks.—The amalgamation of the two Daskroi Talukas into one Taluka and a City Mahal with effect from 1st August 1939 necessitated a redistribution of the areas of the Police Stations in those Talukas. The redistribution of the areas of the Police Stations involves a net addition to the Police strength of the Ahmedabad District of 5 unarmed Head Constables and 3 unarmed Constables as shown below, which is proposed to be sanctioned with effect from 1st April 1940.

Police Station.	Strength as it stood before redistribution.					Strength as it will stand from 1st April 1940.				
	Sub-Inspector.	Unarmed.		Armed.		Sub-Inspector.	Unarmed.		Armed.	
		Head Constable	Constable.	Head Constable.	Constable.		Head Constable.	Constable.	Head Constable.	Constable
North Daskroi	1	7	9	..	..	..	..	..	..	..
Ashlali	1	3	9	1	3	1	6	9	..	..
Kujad	1	3	4	..	..	..	..	..	..	..
Naroda	..	..	..	..	..	1	6	9	..	..
West Daskroi	..	..	..	..	..	1	7	10	..	..
Total ..	3	13	22	1	3	3	19	28	..	..

The net additional cost amounts to Rs. 3,157 for 11 months of the next year as shown in detail below :—

	Per mensem.
Increase.	
(1) *Pay of Establishment*—	Rs.
Six unarmed Head Constables on Rs. 28 per mensem ..	168
Six unarmed Constables on Rs. 20 per mensem	120
Literacy allowance (special pay) to 6 Head Constables and 6 Constables at Rs. 2 per mensem	24
Writer allowance (special pay) to 4 Head Constables at Rs. 2 per mensem	8
(2) *Allowances, Honoraria, etc.*—	
House rent to one Sub-Inspector of West Daskroi at Rs. 20 per mensem	20
House rent to one Sub-Inspector at Naroda at Rs. 12 per mensem	12
House rent allowance to one Head Constable and one Constable at Adalaj at Rs. 3 per mensem	6
House rent allowance to 6 Constables at Naroda at Rs. 5 per mensem	30
House rent allowance to 8 Constables of West Daskroi at Rs. 5 per mensem	40
Compensatory local allowance to 5 Head Constables at Naroda at Rs. 3 per mensem	15
Compensatory local allowance to 8 Constables at Naroda at Rs. 2 per mensem	16
Compensatory local allowance to 5 Head Constables of West Daskroi at Rs. 5 per mensem	25
Compensatory local allowance to 8 Constables of West Daskroi at Rs. 3 per mensem	24
Clothing allowance to 6 Head Constables and 6 Constables at Re. 1-4-0 per mensem	15
(3) *Contingencies*—	
Rent for outpost police office at Adalaj at Rs. 3 per mensem ..	3
Total increase ..	526

	Per mensem. Rs.
Decrease.	
(1) *Pay of Establishment*—	
One armed Head Constable on Rs. 28 per mensem ..	28
Three armed Constables on Rs. 20 per mensem	60
(2) *Allowances, Honoraria, etc.*—	
House rent allowance to one Sub-Inspector of North Daskroi at Rs. 20 per mensem	20
House rent allowance to one Sub-Inspector at Kujad at Rs. 6 per mensem	6
House rent allowance to one armed Head Constable at Rs. 3 per mensem	3
House rent allowance to one Jamadar at Kujad at Rs. 4 per mensem	4
House rent to 5 policemen at Kujad at Rs. 3 per mensem ..	15
House rent to 10 policemen of North Daskroi at Rs. 5 per mensem	50
Compensatory local allowance to 2 Head Constables at Naroda at Rs. 3 per mensem	6
Compensatory local allowance to 2 Constables at Naroda at Rs. 2 per mensem	4
Compensatory local allowance to 4 Head Constables of North Daskroi at Rs. 5 per mensem	20
Compensatory local allowance to 6 Constables of North Daskroi at Rs. 3 per mensem	18
Clothing allowance to one armed Head Constable and 3 armed Constables at Re. 1-4-0 per mensem	5
Total decrease ..	239
Net total increase ..	287
	× 11 months.
Total ..	3,157

ITEM 15. Opening of a training school at Naigaum for Sub-Inspectors of the Bombay City Police and appointment of instructional staff.

Recurrent	Rs. 10,200	Non-recurrent	Rs. 800
Total	„ 11,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In March 1938 Government decided that it was desirable to start a separate school for training of Sub-Inspectors of the Bombay City Police and the Commissioner of Police was asked to prepare a scheme for this purpose. A scheme was accordingly prepared but as it involved additional expenditure its consideration was deferred. When, however, Government decided to enforce prohibition in Bombay through the agency of the Police it was found necessary to increase to a large extent the strength of the police force. Arrangements were accordingly sanctioned in May 1939 for starting a training class at Naigaum for the new Sub-Inspectors recruited for prohibition purposes. It was later decided to use the instructional staff for the training of Sub-Inspectors required for Greater Bombay and also for filling in ordinary vacancies in the force.

2. The scheme of training has been designed to suit the special needs of a police officer in Bombay City and includes a thorough grounding in drill and discipline, law and procedure, language and every kind of practical police work. Under the system of training the Bombay City Sub-Inspectors of Police at the Police Training School, Nasik, a probationary Sub-Inspector spent 18 months at the Police Training School and then a further 18 months for training in the City work. Under the new system he spends 1 year in intensive training and 6 months for gaining practical experience all in Bombay City. The scheme has worked satisfactorily and the Commissioner of Police is satisfied with the results obtained. He has therefore represented to

Government that the instructional staff consisting of 1 Inspector and 1 Deputy Inspector should be made permanent and that in future all Sub-Inspectors of the Bombay City Police should be trained in Bombay instead of being sent to the Police Training School at Nasik. Government has, however, decided to sanction the scheme as an experimental measure for a period of three years. The cost involved on account of the instructional staff of 1 Inspector and 1 Deputy Inspector for 12 months of the year 1940-41 amounts to Rs. 11,000 as detailed below :—

Presidency Police—City Police.

	Rs.
Pay of Officers—	
1 Inspector on Rs. 300—10—400	300
Pay of Establishment—	
1 Deputy Inspector on Rs. 275	275
Allowances, Honoraria, etc.—	
Conveyance allowance to—	
1 Inspector at Rs. 25	25
1 Deputy Inspector at Rs. 20	20
Clothing allowance to the Inspector and Deputy Inspector at Rs. 10 each	20
Contingencies—	
House rent to— 1 Inspector at Rs. 120, 1 Deputy Inspector at Rs. 90	210
	850
	× 12
	10,200
Non-recurring cost—	
Outfit allowance to Inspector and Deputy Inspector	500
Furniture	100
Cost of law books, etc.	200
	800
Total ..	11,000

ITEM 16.—Creation of a Records Branch in the Criminal Investigation Department (Crime Branch) Office, Bombay.

Recurrent	Rs. 5,479	Non-recurrent	Rs. 280
Total	„ 5,759	Ultimate annual recurrent ..	„ 6,055

Remarks.—The records of the Criminal Investigation Department (Crime Branch), Bombay, had for some time past become unwieldy and a Sub-Inspector of Police (Sergeant) and a clerk were last year deputed on special duty to overhaul the records and to introduce a systematic method of filing and indexing correspondence passing through the office. Over 25,000 files are on record in the Branch and correspondence affecting it has steadily increased in recent years on account of the addition of several new activities to it. In spite of this steady increase of work, the staff to deal with the maintenance of the Branch records has remained the same.

29, POLICE—contd.

2. It is now proposed to organise a separate Records Branch of the Criminal Investigation Department (Crime) Office, to introduce the card index system for the filing of correspondence and to provide for a periodical scrutiny of the records with a view to the elimination of unnecessary matter. In view of the technical and partly confidential nature of the subjects dealt with, it is proposed to put the new branch under an executive officer of the rank of Deputy Inspector. The present staff of one clerk, one head constable and one constable writer will have to be augmented by the addition of two more constables. The expenditure for 11 months of the next financial year on account of these three additional posts (1 Deputy Inspector and 2 constables) will amount to Rs. 5,760 as detailed below :—

Criminal Investigation Department, Bombay.

	Per mensem. Rs. a. p.
Pay of Establishment—	
1 Deputy Inspector on Rs. 275	275 0 0
2 Constables on Rs. 30 (Rs. 30—1/3—33—1/4—36) ..	60 0 0
	335 0 0
Allowances, Honoraria, etc.—	
Criminal Investigation Department allowance to Deputy Inspector at Rs. 40	40 0 0
Criminal Investigation Department allowance to 2 constables at Rs. 3 each	6 0 0
Clothing allowance to Deputy Inspector	10 0 0
House rent allowance to 2 constables at Rs. 7 per mensem	14 0 0
	70 0 0
Contingencies—	
House-rent to Deputy Inspector	90 0 0
Clothing charges to 2 constables at Rs. 1-8-8 each ..	3 1 4
	93 1 4
	498 1 4
	× 11 months.
Total ..	5,478 14 8
or say	5,479 0 0
Non-recurrent—	
Cost of outfit to Deputy Inspector	250 0 0
Cost of furniture	30 0 0
Total ..	280 0 0
Grand Total ..	5,759 0 0

29, POLICE—concld.

ITEM 17. Opening of an outpost at Nadala, taluka Dhandhuka, district Ahmedabad.

Recurrent ..	.. Rs.	954	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	954	Ultimate annual recurrent ..	„	1,181

Remarks.—The tract in which village Noli, taluka Dhandhuka, district Ahmedabad, is situated is a long and narrow strip of territory extending for about 25 miles into the Western India States and is inhabited by Kathis and Bharwads who are most turbulent tribes. The tract is criminal though comparatively little crime is reported. In the case of a murder in 1938 by a Talukdar of Noli, the people were afraid to give evidence against him and in order to create confidence and to ensure adequate protection to the witnesses and the public an armed police party was temporarily posted at the village. In 1939 there were three murders around Noli, 2 with fire arms and 1 with a knife. In order to afford better supervision over the Kathis and Bharwads, Government considers it essential to open an outpost at Nadala which is 4 miles from Noli with a strength of one Head Constable and 2 Constables with effect from 1st April 1940. The cost on account of pay, allowances, etc. for 11 months of the year amounts to Rs. 954 as shown in detail below :—

District Executive Force.

	Cost per mensem. Rs. a. p.	
(1) *Pay of Establishment*—		
Pay of 1 Head Constable on Rs. 28 per mensem	28 0 0	
Pay of 2 Constables on Rs. 20 per mensem each	40 0 0	
(2) *Allowances, Honoraria, etc.*—		
House rent allowance to 1 Head Constable and 2 Constables at Rs. 5 per mensem each	15 0 0	
(3) *Contingencies*—		
Clothing charges for 1 Head Constable and 2 Constables at Re. 1-4-0 each	3 12 0	
Total ..	86 12 0	
	× 11	months.
Total ..	954 4 0	or, say Rs. 954.

		Rs.
Grand Total—29, Police ..	Recurrent ..	19,790
	Non-recurrent ..	1,080
	Total ..	20,870

ITEM 18. Inspecting and Advisory staff for Physical Education.

Recurrent	..Rs. 10,920	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 10,920	Ultimate annual recurrent	.. ,, 15,596

Remarks.—On the recommendation of the Physical Education Committee appointed by Government in 1937, Government decided to make physical education compulsory for all school children and with a view to enable non-Government schools and Local Authorities to give effect to the orders of Government in schools under their control, it was decided to pay grants to them on the expenditure incurred by them on physical education and for securing adequate playgrounds. It was decided to pay grants to private gymnasia also. A provision of Rs. 1,21,000 is accordingly made in the current year's budget for grants for physical education to non-Government educational institutions as under :—

	Rs.
I. *Secondary Schools*—	
Grants for Physical Education to non-Government Secondary Schools	30,000
Grants for Physical Education to non-Government Secondary Schools (for playgrounds and sites)	10,000
II. *Primary Schools*—	
Grants to Local Bodies for Physical Education	70,000
Ordinary grants for Physical Education to non-Government Primary Schools	1,000
III. *Special Schools*—	
Grants to Gymnasia	10,000
Total ..	1,21,000

In order that Government should receive full value for the large funds to be distributed in the shape of grants, it is desirable that there should be an adequate check over the expenditure incurred by schools on physical education. The Educational Inspectors with their assistants have far too much work to attend to. Apart from this, they need assistants, who have specialised in physical education, and can advise them as to the reasonableness of the expenditure incurred by educational institutions on physical education. The Educational Inspectors should also have expert advice before them as to the suitability of the sites for play-fields to be acquired or leased for educational institutions, the nature of the equipment essential for physical exercises, etc. and generally as regards the plan of physical education work to be followed in the Division in the various types of institutions. It is therefore necessary to provide these Educational Inspectors with 8 Assistants—2 for each Division—on a pay of Rs. 60 per mensem in the scale of Rs. 45—5—115—E.B.—5—145—E.B.—6—175. The services of these assistants will also be utilised in conducting the Short Term Courses in Physical Education for Secondary and Primary Teachers. In view of the urgent need to appoint the staff during the current year, Government has sanctioned the posts from October 1939. The posts will be continued.

2. It is also necessary to appoint a Personal Assistant to the Chairman, Board of Physical Education, to help him in the duties of organisation and intelligent educative propaganda in connection with physical education. His pay will be Rs. 60 per mensem in the scale of Rs. 45—175. In view of the urgent need to appoint a Personal Assistant to the Chairman during the current year, Government sanctioned the post from October 1939. The post will be continued.

3. The details of the expenditure involved in the next year and the annual average cost involved in the above proposal are given below :—

	Expenditure in 1940-41.	Annual average cost.
	Rs.	Rs.
(*i*) Pay of 8 Assistants for the Divisional Inspectors at Rs. 60 per mensem each in the scale of Rs. 45—175 (8 × 60 × 12 *plus** 8 × 5 × 4)	5,920	9,792
(*ii*) Pay of Personal Assistant to the Chairman, Board of Physical Education, at Rs. 60 per mensem in the scale of Rs. 45—175 (1 × 60 × 12 *plus*† 1 × 5 × 4) and his travelling allowance (temporary provision Rs. 300)	1,040	1,524
(*iii*) Travelling allowance to the Assistants at (*i*) above	3,600	3,600
(*iv*) Compensatory Local Allowance to the two Assistants to the Educational Inspector, Bombay Division, and the Personal Assistant to the Chairman, Board of Physical Education— (2 × 15 × 6) .. .. .. (1 × 15 × 12)	360	680
	10,920	15,596

ITEM 19. Grants for Primary School Buildings.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,09,000
Total ..	.. „ 3,09,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—A provision of Rs. 5 lakhs has been made in the current year's budget with a view to encouraging Local Boards to construct school buildings of their own for their primary schools with the help of the building grants from Government. This provision has been distributed among the 20 districts of the Province at the rate of Rs. 25,000 for each district. The amount allotted to each Board has been placed at the disposal of a special committee constituted for the purpose for each district on the distinct understanding that a contribution equal to half the amount paid by Government is placed at the disposal of the District Building Committee by the District Local Board concerned from its own funds or partly from its own funds and partly from private contributions. It is proposed to provide Rs. 3,09,000 in the next year's budget from the Special Development Fund and to distribute it equally among the 20 districts as in the current year.

ITEM 20. Additional staff in Science and additional grant for contingencies for the Elphinstone College, Bombay.

Recurrent	.. Rs. 10,185	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 10,185	Ultimate annual recurrent	.. „ 14,340

Remarks.—When the teaching of Science up to the Inter-Science stage was introduced in the Elphinstone College, Bombay, with effect from June 1937, with the introduction of the bifurcation scheme, the following staff in Science was sanctioned for that college :—

Physics.	Chemistry.	Biology.
1 Lecturer in B.E.S. Class II.	1 Lecturer in B.E.S. Class II.	1 Lecturer in B. E. S. Class II.
2 Demonstrators.	2 Demonstrators.	1 Demonstrator.
1 Laboratory assistant.	1 Laboratory assistant.	1 Laboratory assistant.
1 Laboratory hamal.	1 Laboratory hamal.	1 Laboratory hamal.

2. The above staff was found inadequate for efficient teaching and hence it was found necessary to sanction the following additional staff temporarily during the years 1937-38 and 1938-39 :—

Physics.	Chemistry.	Biology.
....	1 Demonstrator.	....
2 Laboratory hamals.	2 Laboratory hamals.	1 Laboratory hamal.

* Increments of Rs. 5 for four months (from November 1940).

† Increment from November 1940.

3. This year on account of unusual rush of students for admission, it was found necessary to admit 243 students in the F. Y. Science Class and 155 students in the Inter-Science Class against 149 students in the F. Y. Science Class and 113 in the Inter-Science Class in 1938–39 and the following additional temporary staff had to be sanctioned during the current year to cope with the additional work :—

Physics.	Chemistry.	Biology.
1 Assistant Lecturer.	1 Assistant Lecturer.	1 Assistant Lecturer.
2 Laboratory Hamals.	1 Demonstrator.	2 Laboratory Hamals.
	2 Laboratory Hamals.	

4. In view of the unusually large number of admissions in the F. Y. Science Class, viz. 243, this year, it will be necessary to admit more students in the Inter-Science Class next year. It is expected that about 180 students will have to be admitted to that class next year. It will therefore be necessary to sanction the following additional staff in the next year :—

Three Assistant Lecturers (one for Physics, one for Chemistry and one for Biology) in the scale of Rs. 130—10—200.

Four Demonstrators (one for Physics, two for Chemistry and one for Biology) on Rs. 100 per mensem.

Five Laboratory Hamals on Rs. 23 per mensem each.

The above staff includes the temporary additional staff sanctioned during the years 1937–38, 1938–39 and the current year. It is proposed to sanction the staff temporarily for one year only in the first instance. The question of the continuance of a part or the whole of this additional staff in future years will be considered in the light of the circumstances then existing.

It will also be necessary to sanction an additional recurring grant of Rs. 1,500 under contingencies for the purchase of apparatus in view of the increase in the number of students.

5. The extra expenditure involved on account of the above proposals during the next year and the average annual cost is as under :—

	Expenditure in 1940-41 for nine months.	Annual average cost.
	Rs.	Rs.
3 Assistant Lecturers (Rs. 130—10—200)	3,510	5,940
House rent allowance at Rs. 20 per mensem each ..	540	720
4 Demonstrators at Rs. 100 per mensem each ..	3,600	4,800
5 Laboratory Hamals at Rs. 23 per mensem each ..	1,035	1,380
	8,685	12,840
Contingencies	1,500	1,500
Total ..	10,185	14,340

In 1938–39 there were 149 students in F. Y. Science and 133 in the Inter-Science Class. Next year the numbers in these classes will be 220 and 180 respectively. The additional fee receipts from the 138 additional students to be admitted next year will therefore be about Rs. 24,840. Thus the extra fees will more than cover the extra average annual cost involved in the proposal.

ITEM 21. Strengthening of the Government Inspecting Staff.

Recurrent ..	Rs. 29,256	Non-recurrent	Rs. *Nil.*
Total	,, 29,256	Ultimate annual recurrent ..	,, 42,600

Remarks.—It was recognised for some time past that the Inspecting staff maintained by Government was quite inadequate in numbers to exercise efficient supervision over the educational institutions in the Province. In recognition of this fact and in view of the reorganised scheme of primary education ushered in by the Primary Education Amendment Act of 1938 the necessity of appointing 87 additional Assistant Deputy Educational Inspectors in the Subordinate Educational Service together with the necessary number of inferior servants

for them was suggested. In view, however, of the cost of the proposal which Government desired for the current year to be limited to Rs. 1,00,000 a demand was made only for 38 posts of Assistant Deputy Educational Inspectors, and the requisite number of inferior servants for them, it being understood that the question of supplementing this staff should be taken up later.

In this connection it has to be mentioned that the 87 additional posts of Assistant Deputy Educational Inspectors first proposed were on the basis of one Inspecting Officer for 75 schools. Since this principle was accepted the number of educational institutions has increased considerably with the result that even if the 49 additional posts of Inspecting Officers are sanctioned the maximum limit of 75 schools for each officer would be exceeded. In the circumstances, the least that Government considers should be done to put inspection on a fairly sound basis is to sanction for the present 24 additional posts of Assistant Deputy Educational Inspectors. Even then the minimum strength that was contemplated last year on the basis of 75 schools for each officer will not be reached. It is therefore proposed to provide for the following staff:—

	Cost to Government during 1940–41.	Annual average cost.
	Rs.	Rs.
24 Assistant Deputy Educational Inspectors in the Subordinate Educational Service scale of Rs. 45—175 (average cost Rs. 102·7)	17,160	29,568
24 peons for these officers at Rs. 14 per mensem each ..	3,696	4,032
Add—		
Contingencies for 24 officers at Rs. 75 per annum each..	1,800	1,800
Travelling allowance at Rs. 25 per mensem each for 24 officers	6,600	7,200
Total ..	29,256	42,600

ITEM 22. Revival of the post of Personal Assistant to the Educational Inspector, Southern Division, and creation of a post of peon for him.

Recurrent	..Rs. 3,080	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,080	Ultimate annual recurrent	.. ,, 4,107

Remarks.—Up to 1921 the Educational Inspector, Southern Division, had no Personal Assistant attached to him like the Educational Inspectors of the other Divisions. In 1921, Government sanctioned on a temporary basis a post of Personal Assistant to the Educational Inspector, Southern Division, in the Bombay Educational Service. In 1923, this post was abolished as a measure of retrenchment on the ground that as the Southern Division was a lighter charge the post was not necessary for that Division. The circumstances which justified the retrenchment of the post have, however, completely altered and as a result of the extensive administrative changes which have since taken place of the various schemes of expansion and reorganisation which have been undertaken, the work in the Southern Division has greatly increased. Apart from the growing responsibilities of administration and inspection, the Educational Inspector has at present personally to attend to the increasing volume of correspondence and work of a routine nature. He cannot devote personal attention to a number of questions while he is on tour. Government has satisfied itself that a Personal Assistant is just as necessary for the Educational Inspector, Southern Division, as it has been found to be for the Educational Inspectors of the remaining Divisions. It is accordingly proposed to revive the post of Personal Assistant to the Educational Inspector, Southern Division, which was abolished in 1923. The officer to be appointed to the post will be in the Bombay Educational Service, Class II, in the scale of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500. It is also proposed to sanction a post of peon on Rs. 15 per mensem for the Personal Assistant. The total

annual recurring cost to Government on account of the proposal will be Rs. 4,107. *Vide* statement below :—

Details of the new item.

Serial No.	Name of item.	Cost during 11 months of 1940–41.	Annual recurring cost.
1	2	3	4
		Rs.	Rs.
1	Provision for a promoted Head master in the B. E. S. Class II scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500. Average cost Rs. 327–12–0.	2,915 (at Rs. 265 per mensem in the scale in column 2).	3,927
2	1 peon at Rs. 15 per mensem	165	180
	Total ..	3,080	4,107

ITEM 23. Short Term Courses in Physical Education for Primary Teachers.

Recurrent	.. Rs. 25,700	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, 25,700	Ultimate annual recurrent	.. ,, 25,700

Remarks.—The Physical Education Committee appointed by Government in 1937 recommended *inter alia* the starting of Short Term Courses for training primary teachers in Rural and Urban areas in physical education activities. This recommendation was accepted by Government in their Resolution No. 5310, dated the 25th May 1938, a copy of which was placed on the Assembly and Council Tables for the information of the members of both the Houses of the Legislature, and it was proposed last year that the courses for both the rural and urban areas should be started from the current year. The courses were to have been conducted on lines similar to those recommended in paragraph 14-B of the Report of the Physical Education Committee, 1937. A total expenditure of Rs. 35,229 (Rs. 33,229) recurring and Rs. 2,000 non-recurring as shown below was also provided for in the current year's budget as a new item of expenditure voted by the Assembly :—

I.—Short-term courses for Primary School teachers in Rural areas.

	Rs.
Recurring—	
(*a*) Payment to 4 Instructors one for each Division at Rs. 60 per mensem each (60 × 4 × 12 months)	2,880
(*b*) Four servants (one at Rs. 19, two at Rs. 17 each and one at Rs. 13).	792
(*c*) Travelling allowance at Rs. 250 for each of the four Instructors ..	1,000
	4,672

II.—Short-term courses for Primary School teachers in Urban areas.

	Rs.
Recurring—	
(*a*) Payment to 40 instructors at Rs. 60 per mensem each (40 × 60 × 9 months)	21,600
(*b*) 40 servants at rates ranging from Rs. 13 to Rs. 22	5,157
(*c*) Miscellaneous charges at Rs. 45 for each Instructor for 9 months (40 × 45)	1,800
Total ..	28,557

Non-recurring—

Special equipment at Rs. 50 for each Instructor (40 × 50) ..	2,000
Total recurring Rs. 33,229 (Rs. 4,672 *plus* Rs. 28,557 = 33,229, i.e. Rs. 33,200 in round figures)	33,200
Total non-recurring	2,000

The Board of Physical Education has now considered it necessary to modify the scheme of short-term courses sanctioned by Government. In fact, the Board has abandoned the idea of conducting short-term courses for primary teachers in rural and urban areas. They have formulated a revised scheme which provides for instruction in Physical education to be imparted to primary teachers as an integral part of their normal course of training in the ordinary training institutions. The suggestions made by the Board in this connection are the following :—

(*a*) For all qualified and first year trained teachers between the ages of 22 and 35 physical education should be incorporated as a part of their normal course of training and that instruction in physical education should be provided by well qualified teachers.

(*b*) For primary teachers who have already completed their training, a summer course of two months' duration should be organised one in each Division.

(*c*) For primary teachers under training, qualified physical instructors should be appointed immediately in all primary teachers' training colleges. If any such college finds that qualified teachers are not immediately available, they should at once depute suitable candidates to the Training Institute for Physical Education, Kandivali, so that by the beginning of the year 1940–41 every training institution may have a qualified teacher on its staff.

The scheme as now contemplated by the Board provides, as stated above, for instruction in physical education to be imparted to primary teachers as an integral part of their normal course of training in the ordinary training institutions, a very important consideration in itself, and involves less expenditure to Government than the scheme originally sanctioned. The annual recurring cost of the scheme is Rs. 25,700—*vide* details in the appended statement.

Short-term courses in Physical Education for Primary teachers.

Serial No.	Item of expenditure.	Rs.	Remarks.
I	Pay of Establishment	*Nil.*	It is proposed that the Assistants working in the various divisions as well as the Physical educational teachers attached to the Training Centre and Government schools should be used as Instructors for these courses. No separate provision is necessary.
II	*Contingencies*—		These courses will be conducted in four selected places in the 4 Divisions. It may be possible to use the hostels, grounds and other facilities of some Colleges in conducting these courses during the months of April and May.
	(1) Messing charges (400 teachers at Rs. 20 per head for 2 months 400 × 20 × 2)	16,000	
	(2) Travelling allowance to 400 teachers	4,000	Admissions are to be restricted to 100 teachers each centre and estimate is made on these basis.
	(3) Contingencies—Miscellaneous ..	400	
		20,400	
III	Grant to Local Authorities on their expenditure on the pay of substitutes for 400 teachers to be deputed by them yearly for the courses	5,300	
	Total ..	25,700	

ITEM 24. Payment of additional grant to the Bombay Municipal Corporation for the introduction of free and compulsory primary education in the remaining wards of the City.

Recurrent	..Rs.	50,000	Non-recurrent ..	..Rs.	*Nil.*
Total	.. „	50,000	Ultimate annual recurrent	.. „	50,000

Remarks.—The Bombay Municipal Corporation has decided to introduce free and compulsory primary education in the remaining wards of the City from January 1940 and has asked Government for increased financial assistance in respect of this scheme. The total ultimate recurring liability of the Municipal Corporation on account of the introduction of compulsion in the whole of the City of Bombay comes to Rs. 7,46,000 recurring and Rs. 1,11,500 non-recurring as shown below :—

Name of the Ward.	Additional expenditure. Recurring.	Additional expenditure. Non-recurring.
	Rs.	Rs.
B and E	4,26,000	79,000
A, C and D	1,30,000	32,500
F and G	1,90,000	*Nil*
Total ..	7,46,000	1,11,500

If Government agrees to make a grant to the Bombay Municipality on the same basis as in the case of other City Municipalities the financial liability of Government will be Rs. 3,73,000 recurring and Rs. 55,750 non-recurring.

2. The present legal position is that the maximum liability of Government on account of primary education in the City of Bombay does not extend beyond an annual subvention equal to an amount of Rs. 6,25,000 on account of expenditure on the expansion of primary education on a voluntary basis and a further subvention of Rs. 2,70,000 per annum on the introduction of a compulsory system of primary education. Government is already bearing its full share of this liability, viz., Rs. 6,25,000 on account of expansion of primary education on a voluntary basis and Rs. 2,70,000 for compulsory education. The Bombay Municipal Corporation has therefore no legal claim to any extra grant from Government on account of the introduction of compulsion in the remaining wards of the City. As, however, the expenditure involved in the scheme is very large and as it is extremely desirable that compulsion should be introduced in the whole of the City without any further delay Government proposes to make an additional lump grant of Rs. 50,000 to the Municipal Corporation for the introduction of free and compulsory primary education in the City of Bombay as a matter of grace from next year. It will however be made clear to the Municipal Corporation that the payment of this grant in subsequent years, viz., from the year 1941–42 onwards will depend on the state of Provincial finances and that no promise can be held out to the Corporation in this respect.

ITEM 25. Conversion of G. S. High School, Jalgaon, into an Agricultural High School.

Recurrent	..Rs.	4,165	Non-recurrent ..	..Rs.	5,745
Total ..	.. „	9,910	Ultimate annual recurrent	.. „	4,875

Remarks.—Government has had under consideration the question of introducing a vocational bias in secondary education. After an exhaustive review of the position and consulting local opinion and the Secondary Education Board, Government converted last year five of its Secondary schools into Vocational High Schools as follows :—

Telang High School, Godhra, converted into an Agricultural School.

Government High School, Bijapur, converted into an Agricultural School.

Government High School, Satara, converted into an Agricultural School.

R. C. High School, Ahmedabad, converted into a Commercial School.

Northcote High School, Sholapur, converted into a Technical School.

It is now proposed to introduce an Agricultural bias in the G. S. High School, Jalgaon. The details of the provision asked for are as under :—

Recurrent expenditure.

	Rs.
*(1) Pay of establishment	1,265
(2) Travelling allowance for pupils	150
(3) Contingencies	2,300
(4) Scholarships	450

Non-recurrent expenditure.

Contingencies—	
Purchase of equipment and live-stock	5,745

ITEM 26. Two part-time posts at the Sydenham College of Commerce and Economics, Bombay, viz., one of Assistant Teacher in Mathematics and one of Assistant Lecturer in Urdu.

Recurrent	.. Rs. 1,575	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,575	Ultimate annual recurrent	.. ,, 2,100

Remarks.—Commercial Arithmetic is one of the subjects prescribed by the University for the First Year Commerce Examination and the need for creating a post of a part-time Assistant Lecturer in Mathematics on Rs. 100 as a permanent measure was explained to Government. Government, however, sanctioned the post for the current academic year only, i.e. up to 10th of March 1940. As Commercial Arithmetic is one of the compulsory subjects for the First Year Commerce Examination it is necessary to have the part-time post of Assistant Lecturer in Mathematics as a permanent measure. It is therefore proposed that the post may be sanctioned permanently with effect from June 1940.

According to the syllabus prescribed by the University for the first two years' examinations in Commerce, the students have the option of taking composition in a Modern Indian language. In order to provide facilities for the teaching of the subject in Urdu it was proposed to create a post of part-time Assistant Lecturer in Urdu on Rs. 75 per mensem on a permanent basis from June 1939, but Government sanctioned the post for the current academic year only, i.e. up to 10th March 1940. The Principal reports that 12 out of 24 Muslim students in the First Year Commerce Class and 6 out of 10 Muslim students in the Inter Commerce Class have taken up Urdu this year. It appears that the demand for instruction in Urdu will continue. It is proposed, therefore, to create a part-time post of Assistant Lecturer in Urdu on Rs. 75 per mensem for two years from June 1940.

ITEM 27. Two posts of part-time Assistant Lecturers in Gujarati and one in Kannada.

Recurrent	.. Rs. 2,025	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,025	Ultimate annual recurrent	.. ,, 2,700

Remarks.—Under the bifurcation scheme introduced in the Arts Colleges with effect from June 1937, option is given to the students in the First and Second Year classes in Arts as well as Science to take a paper in Composition in a Modern Indian language. In view of the increase in work in Modern Indian languages, the part-time posts of Assistant Lecturers (in Gujarati at the Elphinstone and Gujarat Colleges and in Kannada at the Karnatak College) were converted into B. E. S. Class II posts with effect from June 1937. The Lecturers are now required to teach the subject right up to the post-graduate degrees. As the text books in Modern Indian languages prescribed for the Arts and Science students are different, it is not possible to combine the classes. The Principals of these colleges have therefore represented that the present Lecturers are not able to cope with the work. Under the University requirements a Lecturer recognised as a Post-Graduate teacher is required not to take more than 13 periods of under-graduate teaching work per week. In order to satisfy the requirements of the University in this respect and also to enable the present Lecturers in Gujarati and Kannada in these three Colleges to teach the subjects to the M. A. students, it is necessary to relieve them partly of their under-graduate work. The Principals of these

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	Rs.
* (*i*) B.Ag. teacher-supervisor in the scale of Rs. 100—5—145—6—175	1,100 (100×11)
(*ii*) One peon at Rs. 15 per mensem	165 (15×11)

colleges have asked for an additional post of an Assistant Lecturer. It is, however, proposed to create three posts of part-time Assistant Lecturers on a fixed pay of Rs. 75 per mensem each—two in Gujarati for the Elphinstone and Gujarat Colleges and one in Kannada for the Karnatak College, with effect from June 1940.

ITEM 28. Demonstrator and Laboratory Assistant for the Ismail College, Andheri.

Recurrent	.. Rs.	1,675	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,675	Ultimate annual recurrent	.. „	2,070

Remarks.—The following additional staff has been sanctioned for the Ismail College, Andheri, for the academic year 1939–40, as it was made a condition by the University for the permanent affiliation of the College for the teaching of the Intermediate Science Courses : —

1 Demonstrator on Rs. 100 per mensem.
1 Laboratory Assistant for Biology in the scale of Rs. 45—5—100 subject to a cut of two annas in the rupee.

The tenure of this staff will expire on 10th March 1940. In view of the undertaking given to the University it is necessary to continue it from 11th March 1940, as a permanent measure.

ITEM 29. Conversion of the post of part-time Assistant Lecturer in Marathi at the Karnatak College into a full-time post of Assistant Lecturer in Marathi.

Recurrent	.. Rs.	495	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	495	Ultimate annual recurrent	.. „	1,080

Remarks.—Under the scheme of the bifurcation of studies into Arts and Science introduced with effect from June, 1937, the students in the first two years' classes have the option of taking composition in English or in a Modern Indian language. As it was expected that in the Karnatak College some students would take up composition in Marathi, a post of part-time Assistant Lecturer in Marathi on Rs. 75 per mensem was created for the Karnatak College with effect from June 1937. There is at present provision for the teaching of Marathi in the first two years' classes only and not for the B.A. Examination. It was represented that the students wishing to take up Marathi for the B.A. Examination were handicapped. The part-time post of Assistant Lecturer in Marathi on Rs. 75 per mensem has, therefore, been converted into a full-time post of Assistant Lecturer in Marathi in the scale of Rs. 130—10—200 for the academic year 1939–40 and the period of this conversion will expire on 10th March 1940. As it is not definite that the increase of students taking Marathi reported for the year 1939–40 will continue in future years, it is considered desirable that the position should be watched for some time before the post is sanctioned permanently. It is, therefore, proposed to sanction the full-time post of Assistant Lecturer in Marathi for two years with effect from June 1940.

ITEM 30. Acquisition of land for the Agricultural School, Satara.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	17,250
Total ..	.. „	17,250	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—Government have converted their High School at Satara into an Agricultural High School from June, 1939. As no suitable plot of land is available which can be leased for the school farm, it is proposed to acquire a plot of land measuring about 15 acres, 30 gunthas for the purpose. During the current year with a view to meeting the requirements of the school farm, a plot measuring about 3 acres has been rented temporarily from the Rayat Shikshan Sanstha, Satara, on Rs. 40 per acre for the period ending 31st March 1940. It is very desirable that the school should have a farm of its own.

ITEM 31. Creation of posts of Physical Instructors.

Recurrent	.. Rs.	3,398	Non-recurrent ..	.. Rs.	*Nil.*
Total	.. „	3,398	Ultimate annual recurrent	.. „	7,950

Remarks.—With effect from June 1937 the University has made the Scheme of Physical training compulsory for the students in the first two years classes of all colleges except those affiliated for Agricultural, Law, Teaching and Engineering, and the scheme was introduced in the first year classes from June, 1937.. Six part-time non-pensionable posts of Physical

Instructors were, therefore, created for the six Government institutions noted below for a period of two years in the first instance with effect from June, 1937 :—

Elphinstone College, Bombay, on Rs. 50 per mensem.

Royal Institute of Science, Bombay, on Rs. 50 per mensem.

Ismail College, Andheri, on Rs. 50 per mensem.

Sydenham College of Commerce and Economics, Bombay, on Rs. 50 per mensem.

Gujarat College, Ahmedabad, on Rs. 40 per mensem.

Karnatak College, Dharwar, on Rs. 40 per mensem.

During the year 1938-39 the scheme was made applicable to the students in the second year classes. As the number of students in the first two years classes of the Elphinstone and the Gujarat Colleges was very large, it was not possible for one Instructor to cope with the work and hence the post of the Instructor sanctioned for the Royal Institute of Science was transferred to the Elphinstone College, as it was not required at the Royal Institute of Science, and a second post of Physical Instructor was created for the Gujarat College. Thus there are at present seven part-time non-pensionable posts of Physical Instructors.

The Syndicate of the Bombay University is not satisfied with the arrangements made in Government Colleges for imparting physical training. In the opinion of that body the Physical Instructors should as far as possible be members of the College staff and able to occupy a more responsible position in the college. Last year the question was discussed with the Principals of the Government Colleges concerned and it was felt that for larger colleges such as the Elphinstone and Gujarat in which the number of students in the first two years' classes exceeds 500, there should be two posts of Physical Instructors—one full-time and the other part-time and for other Colleges one full-time post each. It was also agreed that the Physical Instructors should be graduates who may, if possible, be given some teaching work. Last year a proposal was, therefore, submitted to Government for the creation of five full-time pensionable posts of Physical Instructors in the scale of Rs. 45—5—115—5—145—6—175 given to graduate assistant masters in Government secondary schools, and two part-time non-pensionable posts—one for the Elphinstone College on Rs. 50 per mensem and one for the Gujarat College on Rs. 40 per mensem. The proposal was not sanctioned by Government and hence during the current year the seven non-pensionable posts have been continued and their tenure will expire in February, 1940. With a view to satisfying the requirements of the University it is necessary to sanction with effect from June 1940, five full-time pensionable posts of Physical Instructors in the scale of Rs. 45—5—115—5—145—6—175 which is given to graduate assistant masters in Government secondary schools and two part-time non-pensionable posts—one for the Elphinstone College on Rs. 50 per mensem and one for the Gujarat College on Rs. 40 per mensem.

ITEM 32. Post of Assistant to the Principal, Training Institute for Physical Education, Kandivli.

Recurrent ..	.. Rs.	1,340	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,340	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—The Principal, Training Institute for Physical Education, Kandivli, has to attend to the work in connection with the Institute as well as to the work of organising the Short Term Courses in Physical Education. He has in addition to attend to the duties in connection with the Board of Physical Education of which he is an ex-officio member and Secretary. The Principal finds it very difficult to attend to all these duties satisfactorily. It is therefore proposed to give him an Assistant who will attend to all the work in connection with the Short Term Courses and assist the Principal in other work also as far as possible. The pay of the post will be Rs. 100 per mensem in the scale of Rs. 45—5—115 efficiency bar—5—145 efficiency bar—6—175 with compensatory local allowance. In view of the urgent need to appoint an Assistant during the current year, the post has been sanctioned from October 1939. It will be continued till 31st May 1941 up to which date the other posts at the Institute have been sanctioned.

		Rs.
Grand Total—37, Education ..	Recurrent ..	1,43,814
	Non-recurrent ..	3,31,995
	Total ..	4,75,809

ITEM 33. Additional nursing staff at the Civil Hospital, Ahmedabad.

Recurrent	.. Rs. 8,059	Non-recurrent ..	.. Rs. 840
Total ..	.. ,, 8,899	Ultimate annual recurrent	.. ,, 8,792

Remarks.—There are 290 beds at the Civil Hospital, Ahmedabad, and the daily average attendance during 1938 was 285. At the sanctioned scale of 1 nurse to 5 patients the hospital should have a nursing staff of 58 but actually there are 37 nurses (including 2 private nurses) on the staff. There is thus a shortage of 21 nurses and complaints are constantly received from the public about the lack of proper nursing facilities at the Hospital. The Hospital is also a training centre for nurses and additional nursing staff is necessary for the fulfilment of the regulations of the Bombay Nurses, Midwives and Health Visitors Council for recognition of the Hospital as a training centre. In view of the urgent need of proper nursing facilities for patients it is proposed to entertain 21 additional probationers for the Hospital. The proposal involves an annual recurring expenditure of Rs. 8,792 and a non-recurring expenditure of Rs. 840. As the present financial position of the Ahmedabad and Lely Memorial Nursing Association is quite unsatisfactory, it is not in a position to meet its half share of the expenditure. Government, therefore, proposes to bear the whole expenditure.

ITEM 34. Additional ward servants and sweepers at the J. J. Group of Hospitals, Bombay.

Recurrent	.. Rs. 2,513	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, 2,513	Ultimate annual recurrent	.. ,, 2,732

Remarks.—The inferior servants at the J. J. Group of Hospitals, Bombay, have to work at present for ten hours if on day duty and eleven hours if on night duty. As these are admittedly long hours of duty, it is proposed to engage an additional staff of 6 ward servants on Rs. 24 per mensem each and 3 sweepers on Rs. 25 per mensem each at the hospital, as leave reserve. It is not possible to reduce the duty hours of inferior servants by any conceivable rearrangement of duties and the only way to remove the grievance is an increase in the staff. The extra cost for 1940–41 will be Rs. 2,513 which includes uniform allowance of Rs. 11–8–0 per annum each.

ITEM 35. Continuance on a permanent basis of two posts of clerks sanctioned in connection with the work of collecting fees from patients at the J. J. Group of Hospitals and the Cama and Albless Hospitals, Bombay.

Recurrent	.. Rs. 2,700	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,700	Ultimate annual recurrent	.. ,, 2,808

Remarks.—With a view to prevent abuse of facilities available for treatment in Government hospitals and to ensure proper collection of fees leviable under the Hospital Fees Rules sanctioned by Government, two posts of clerks, one each at the J. J. Group of Hospitals, Bombay, and the Cama and Albless Hospitals, Bombay, in the scale of Rs. 80—5/2—95 plus compensatory allowance admissible under Appendix XVII of the Bombay Civil Services Rules Manual were created for a period of two years with effect fom 7th October 1937 as an experimental measure. The posts have been further continued up to the end of February 1940. The appointment of the clerical staff has resulted in an increase in the collection of fees at these hospitals during the years 1937–38 and 1938–39. It is therefore proposed that the two posts of clerks at the J. J. Group of Hospitals, Bombay, and the Cama and Albless Hospitals, Bombay, should be made permanent.

ITEM 36. Staff for Mental Hospitals, Bombay Province.

Recurrent	.. Rs. 3,484	Non-Recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,484	Ultimate annual recurrent	.. ,, 4,921

Remarks.—The inadequacy of the staff at the Mental Hospitals has been stressed by some members in the Legislature. The Surgeon General also has represented that in view of

the increase in the population at the two Hospitals mentioned below an increase in the staff is necessary. It is therefore proposed to sanction the following staff :—

(1) *Central Mental Hospital, Yeravda.*

	Rs.	a.	p.	
1 S. M. S. Officer in the scale of pay of Rs. 60—5—170 (probationers Rs. 50 for 2 years) (average cost Rs. 112 per mensem) *plus* Rs. 25 per mensem special pay	137	0	0	per mensem.
1 Indian Nurse in the scale of pay of Rs. 55—5—75 (average cost Rs. 72-6-0 per mensem) *plus* ration allowance of Rs. 25 per mensem, uniform allowance of Rs. 2-4-0 per mensem and dhobi allowance of Rs. 2-8-0 per mensem	102	2	0	,,
1 Clerk in the scale of pay of Rs. 25—5/2—55 (average cost Rs. 44 per mensem) Starting pay Rs. 30 per mensem	44	0	0	,,
2 Female attendants on Rs. 20 per mensem each ..	40	0	0	,,
Total ..	323	2	0	
or Rs.	3,877	8	0	per annum.

The above staff will be sanctioned for a period of one year only in the first instance.

(2) *N. M. Mental Hospital, Thana.*

	Rs.	
3 male sweepers on Rs. 15 per mensem each ..	45	per mensem.
3 female sweepers on Rs. 14 per mensem each ..	42	,,
	87	,,
or Rs.	1,044	0 0 per annum.

2. The total ultimate annual extra cost to Government involved in the above proposals is Rs. 4,921-8-0 and the total extra cost that will be incurred in the year 1940-41 (that is for 11 months) is as detailed below :—

(1) *Central Mental Hospital, Yeravda.*

	Rs.	a.	p.
(*i*) S. M. S. Officer—Pay Rs. 50 *plus* Rs. 25 special pay.	825	0	0
(*ii*) Indian Nurse—Pay Rs. 55 per mensem ..	605	0	0
(*iii*) Clerk Rs. 30 per mensem	330	0	0
(*iv*) 2 Female Attendants—Pay Rs. 20 per mensem each.	440	0	0
(*v*) Indian Nurse—Ration allowance Rs. 25 0 0 per mensem			
Dhobi allowance 2 8 0 ,,	327	4	0
Uniform allowance 2 4 0 ,,			
29 12 0			
	2,527	4	0

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(2) *N. M. Mental Hospital, Thana.*

		Rs.	a.	p.	
3 male sweepers on Rs. 15 per mensem each	..	45	0	0	per mensem.
3 female sweepers on Rs. 14 per mensem each	..	42	0	0	,,
		87	0	0	,,
					× 11 months.
		= 957	0	0	
Total expenditure during 1940–41	..	3,484	4	0	

ITEM 37. Touring Medico-cum-Propaganda units in the partially excluded areas.

Recurrent	..Rs. 12,500	Non-recurrent ..	..Rs. 2,500
Total	.. ,, 15,000	Ultimate Annual Recurrent	.. ,, *Nil.*

Remarks.—In paragraph 209 of his report on the Aboriginal and Hill Tribes of the partially excluded areas in the Province of Bombay, Mr. Symington, the Special Enquiry Officer, recommended the establishment of touring units in each taluka and peta in these areas with a view to improving their condition. As an experimental measure, Government proposes to establish for three years in the first instance one such unit each in Thana, Nasik, and Broach and Panchmahals District and two in the West Khandesh District. The units will work under the revenue authorities i.e., the Collector of the district concerned. The expenditure on account of the proposal will be as follows :—

	Rs.
Recurring expenditure per unit—	
Organiser on Rs. 80 per mensem	960
Peon on Rs. 20 per mensem	240
Two carts and drivers (to be hired)	600
Medicines	500
Contingencies	200
	2,500
Non-recurring expenditure per unit—	
Gramophone and Records	200
Magic lantern and slides	300
	500
Recurrent for 5 units	12,500
Non-recurrent for 5 units	2,500
Total ..	15,000

The expenditure in the next year is proposed to be met from the special Development Fund.

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ITEM 38. Rambilas Anandilal Podar College and Mahadevi Anandilal Podar Hospital to be built in Bombay.

Recurrent	..Rs. 29,976	Non-recurrent	..Rs. 45,000
Total	.. „ 74,976	Ultimate annual recurrent	.. „ 65,786

Remarks.—One of the objects underlying the enactment of the Bombay Medical Practitioners Act, 1938, is to encourage the study and spread of the Indian Systems of Medicine. This has been made clear in the preamble of the Act. With a view to implement this object Government gratefully accepted the offer of a generous donation of Rs. 3½ lakhs from Sheth Anandilal Podar for the construction of buildings for an Ayurvedic College and Hospital in Bombay. One of the conditions attached to this donation is that Government should undertake to provide land free of cost for the construction of the buildings and to conduct and bear all the expenses of the College and the Hospital. Government has accordingly entered into a lease in perpetuity of plots Nos. 161 to 198 admeasuring approximately 30,652 square yards in the Bombay Municipal Scheme No. 52 at Worli. The lease will be at the nominal rent of Re. 1 per annum on payment of a premium to be calculated at the rate of Rs. 12 per square yard. The said premium, however, is not to be paid in cash; Government has to give to the Bombay Corporation in exchange land of equal value by mutual agreement between Government and the Corporation. Government has already taken over as much area of this land as is required for the immediate needs of the donor who has undertaken to construct the buildings himself. The question of the land to be given to the Municipality in exchange is still under the consideration of Government. Government has now to provide for the necessary staff for the College and the Hospital. The statement below shows the details of the staff and other recurring and non-recurring expenditure required for the maintenance of the two institutions for six months in 1940–41 :—

——	Rate of pay per mensem.	Annual average cost.	Provision required in 1940–41 for 6 months.
1	2	3	4
	Rs.	Rs.	Rs. a. p.
1 Lecturer in Physics, Chemistry and Biology. (Qualification :—M.Sc. of a recognised University at least, with teaching experience).	130—10—200 (Average 186).	2,232	780 0 0
1 Demonstrator in Physics and Laboratory Assistant. (Minimum qualification :—B.Sc. of a recognised University).	50	600	300 0 0
1 Lecturer in Anatomy and Physiology. (M.B.B.S.)	130—10—200 (Average 186).	2,232	780 0 0
1 Demonstrator in Anatomy in charge Dissection Hall and P. M. Room. (M.B.B.S.)	100	1,200	600 0 0
1 Lecturer in Jurisprudence and Toxicology. (M.B.B.S.)	75	900	450 0 0
1 Demonstrator in Physiology ..	50	600	300 0 0
1 Lecturer in Pathology, Bacteriology and Common Diseases in Allopathic Medicine (M.B.B.S.)	130—10—200 (Average 186).	2,232	780 0 0
1 Surgeon	200 Honorarium.	2,400	1,200 0 0
1 Lady Doctor or Surgeon for Maternity.	125 Honorarium.	1,500	750 0 0

——	Rate of Pay per mensem.	Annual average cost.	Provision required in 1940–41 for 6 months.	
1	2	3	4	
	Rs.	Rs.	Rs. a. p.	
Ayurvedic Section.				
1 Pandit	200—40/3—400 (Average 300)	3,600	1,200 0 0	The Pandit will be debarred from private practice.
Additional Pay as Superintendent of Hospital.	50	600	300 0 0	
Compensatory Allowance for loss of private practice.	50	600	300 0 0	
1 Assistant or Junior Lecturer (Ayurvedic Physician).	100 (Honorarium).	1,200	600 0 0	
1 Junior Lecturer for subjects of 1st and 2nd year.	75 (Honorarium).	900	450 0 0	
1 Sanskrit Pandit for 1st year ..	50 (Honorarium).	600	300 0 0	
1 Registrar in Hospital for Medical wards.	50 (Honorarium)	600	300 0 0	
2 Registrars for Surgical and Maternity wards.	50 „ (each)	1,200	600 0 0	
1 Clerk for College and Hospital ..	50—5/2—90 (Average Rs. 74)	888	300 0 0	
2 Compounders	28—3—85 each (Average Rs. 59)	1,416	336 0 0	
1 Dresser	30	360	180 0 0	
12 Ward servants	24* each	3,456	1,728 0 0	*This rate is provisional pending the settlement of proportion for higher and lower grade ward servants.
6 Sweepers	2 at 27 each 4 at 25 „	1,848	924 0 0	
2 Cooks	1 on 25 1 on 23	576	288 0 0	
4 Peons	1 on 25 3 on 23 each	300 828	150 0 0 414 0 0	
2 Dhobis	26 each	....	....	These will be on the non-pensionable establishment and provision on their account has been included under the head "Contingencies."
2 Malis	25 „	....	....	
Pharmacy Section.				
1 Pharmacy Assistant	40—2—68	744	240 0 0	
2 Servants	23 each	552	276 0 0	

— 1	Rate of Pay per mensem. 2	Annual average cost. 3	Provision required in 1940–41 for 6 months. 4	
	Rs.	Rs.	Rs. a. p.	
Nursing Staff.				
1 Matron	Pay 110—5—135 (Average Rs. 131–12–0). Allowances— Ration .. 25 Dhobi .. 2½ Uniform .. 2¼	1,938	838 8 0	The rates of pay and allowances will be provisional pending the sanctioning of the standard rates of pay and allowance for nursing establishments.
1 Staff Nurse Senior	Pay 80—5—100 (average Rs. 97–3–0). Allowances— Ration .. 25 Dhobi .. 2½ Uniform .. 2¼	1,523	658 8 0	
2 Staff Nurses, Junior	Pay 55—5—75 (Average Rs. 72–6–0). Allowances— Ration .. 25 each. Dhobi .. 2½ each. Uniform .. 2¼ each.	2,451	1,017 0 0	
4 Nurses	Pay 40—10—50 (Average Rs. 49–2–0 each). Allowances— Ration .. 25 each. Dhobi .. 2½ „ Uniform .. 2¼ „	3,786	1,674 0 0	
Other Recurring Expenditure.				
Library	....	700	350 0 0	
Purchase of Medicines and College necessities.	....	15,000	7,500 0 0	
College and Hospital Contingencies ..	....	5,000	2,500 0 0	
Pay of inferior servants	....	1,224	612 0 0	
	Total ..	65,786	29,976 0 0	
Non-recurring Expenditure.				
Equipment	....	....	45,000 0 0	

Note.—No compensatory local allowance is proposed for any one on the staff which is not expected to be transferred out of Bombay.

		Rs.
Grand Total—38, Medical ..	Recurrent ..	59,232
	Non-recurrent ..	48,340
	Total ..	1,07,572

39, PUBLIC HEALTH—contd.

ITEM 39. Appointment on permanent establishment of a Mechanical Assistant in the office of the Consulting Public Health Engineer to Government.

Recurrent ..	.. Rs. 2,900	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,900	Ultimate annual recurrent	.. „ 4,700

Remarks.—In the reorganisation of the office of the Consulting Public Health Engineer to Government, Poona Water Works Division and the Dapuri Workshop, the post of the Executive Mechanical Engineer and Works Manager, Government Central Stores, Workshop and Training Centre, Dapuri, was abolished and a post of Mechanical Assistant in the office of the Consulting Public Health Engineer in the scale of the B.S.E. class II.—viz. Rs. 170—10—250—E.B.—265—15—400—E.B.—420—20—500 was created. The duties of the Mechanical Assistant consist of the inspection and the carrying out of tests on the various pumping plants throughout the province of Bombay; tabulation work connected therewith in the office, and writing reports on the pumping plants. The post has been filled up with effect from the 14th September 1939 and it is proposed to sanction it on a permanent basis from that date. A provision of Rs. 2,900 has been made in the budget as under:—

	Rs.
Pay at Rs. 170 per mensem with an increment of Rs. 10 with effect from the 14th September 1940	2,100
Travelling Allowance	800
	2,900

ITEM 40. Appointment of a clerk in the grade of Rs. 95—5—115 in the office of the Consulting Public Health Engineer to Government.

Recurrent ..	.. Rs. 1,200	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,200	Ultimate annual recurrent	.. „ 1,332

Remarks.—In November 1938 Government issued orders regarding the conversion of the Poona Water Works Division and the Dapuri Workshops Division into two Sub-divisions under the control of the Consulting Public Health Engineer to Government. The two accountants who were working in the two Divisional Offices, mentioned above, were transferred to the office of the Consulting Public Health Engineer to Government. It was however considered unnecessary to employ two accountants in one office. Accordingly the second accountant's post was abolished with effect from the 1st June 1939 and in its stead a temporary post of a senior accounts clerk in the grade of Rs. 95—5—115 was created up to the 29th February 1940, in the first instance, to look after the accounts of the Dapuri Workshops. It is proposed to bring the post on a permanent pensionable basis with effect from the 1st March 1940.

ITEM 41. Creation of a post of Junior Assistant in the Town Planning and Valuation Department.

Recurrent ..	.. Rs. 2,365	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,365	Ultimate annual recurrent	.. „ 3,456

Remarks.—There were generally two Gazetted officers of the Town Planning and Valuation Department stationed at Ahmedabad on account of the several important Town Planning and Development Schemes undertaken by the Ahmedabad Municipality in the City proper and the suburbs and also on account of the enormous number of cases of valuation of Government lands. But when a new Branch office was opened in Bombay in 1936, to take up the work of Town Planning Schemes in the Bombay Suburban District and Land Acquisition in Bombay proper, which was formerly done by the Land Manager, it was necessary to post a Senior Officer in Bombay City by transfer from the Ahmedabad Office. As a result the work of the Ahmedabad Office has progressively fallen in arrears, as the present technical staff there consists only of one Gazetted Officer and two Surveyors. In spite of hard work on the part of the staff who forgo many Sundays and holidays, it has now become practically impossible to cope with the work which will be further increased when new schemes which are under contemplation such as the City Improvement Scheme, are undertaken. The work of this Department has an important bearing on Government revenue and if the valuation work remains too long in arrears or is improperly carried out in a hurry, Government is likely to lose revenue. It is not possible to give relief to the Ahmedabad office either from the offices in Poona or Bombay as

the work of the whole Department will generally increase as a result of the amended Town Planning Act, which will enable slum clearance schemes in congested built-over areas to be carried out.

It is proposed to create a new non-gazetted post of a Junior Assistant for a period of 2 years in the first instance in the grade of Rs. 200—10—300 which will be subject to revision. The incumbent will be granted a conveyance allowance of Rs. 15 per mensem.

ITEM 42. Special Measures against Malaria in Kanara District.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 3,500
Total	.. ,, 3,500	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The upghat tracts of the Kanara District have long been known to be hyperendemic. The country is hilly and covered with forest. Certain tracts are becoming depopulated. Several villages are deserted and a considerable portion of the area is unoccupied. On account of the lowered vitality and frequent incapacity, the cultivation of land is progressively decreasing and Mr. Anderson has remarked in Mr. Collin's report on Kanara settlement—"I strongly urge Government that they should take this question up with great seriousness. If not, then we must say good-bye to the land revenue in these areas." In view of these conditions, it is proposed to take up, as a beginning, measures for fumigation of huts with pyrocide 20 or similar preparation in a few selected villages of the District. Six villages of about 200 huts each in one taluka will be selected and spraying will be done twice a week in each village. Six other villages also will be selected in the same taluka for control purposes. The Epidemic Medical Officer, Kanara District, will be in charge of the operations. The work will last for eight months.

2. The following is the estimate of the cost involved:—

	Rs.
(1) For supervision—One Mukadam—	
Pay Rs. 30 per mensem (30×8)	240
Permanent Travelling Allowance at Rs. 6 per mensem (6×8) ..	48
(2) Wages to coolies .. .. (There will be 6 working days in a week. The total weeks have been taken to be 35 in 8 months. The number of houses to be treated per week will be 2,400.)	1,050
(3) Pyrocide 20,525 gallons	1,247
(4) Sprayers of Poysha or Flit type	47
(5) Laboratory equipment	500
(6) Contingencies	50
Total ..	3,282

Making allowance for increase in prices of Pyrocide 20, kerosene oil, pumps and other Laboratory equipments on account of War, a sum of Rs. 3,500 in round figures may be required. The expenditure will be financed from the Special Development Fund.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	6,465
	Non-recurrent ..	3,500
	Total ..	9,965

ITEM 43. Scheme for the control of Katra Caterpillars in North Gujarat.

Recurrent .. .. Rs.	2,173	Non-recurrent .. .. Rs.	1,500
Total .. .. ,,	3,673	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—This scheme is intended to demonstrate on a large scale the method of control of Katra pest. The scheme includes the process of—

(1) making observations on the emergence of the pest and its relation to meteorological conditions, and

(2) catching or bagging the moths and dusting the fields in badly affected areas with sodium fluosillicate.

It is estimated to cost Rs. 8,020, spread over a period of 3 years, the expenditure during the first year being Rs. 3,673 (Rs. 1,500 non-recurring and Rs. 2,173 recurring). The expenditure in the next year will be met from the Special Development Fund.

ITEM 44. Scheme for establishment of a small sub-station under the Rice Breeding Station, Karjat, for botanical work on improvement of rice and vagi.

Recurrent .. .. Rs.	3,175	Non-recurrent .. Rs.	7,775
Total .. .. ,,	10,950	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—It is proposed to establish a sub-station at Vadgaon (Maval) in the Poona district for botanical work on the improvement of rice crop in the Deccan. The cost of the scheme spread over five years is estimated at Rs. 23,650 (Rs. 7,775 non-recurring and Rs. 15,875 recurring). The cost of the scheme which during the first year will amount to Rs. 10,950 as shown below will be met from the Special Development Fund :—

	Recurring.	Non-recurring.
	Rs.	Rs.
Capital expenditure (Appendix I)	....	7,775
Overseer at Rs. 60, 60—70—5—100 (at Rs. 70)	840	....
Mukadam (1) at Rs. 20—1—30	240	....
Watchman at Rs. 15—½—20	180	....
Counters (2) at Rs. 20—1—30	480	....
Contingencies	1,435	....
	3,175	7,775
	Total .. 10,950	

APPENDIX I.

Detailed estimates of Capital, i.e., non-recurring expenditure.

Item.	Amount.	Remarks.
	Rs.	
1. Levelling the land and putting adequate bunds with water channels for controlling rain water. Roads	450	
2. Fencing the area (Woven wire 4' Height only one gate) ..	600	
Galvanised sheds with high plinth.		
3. Settle shed for the counters to work (i.e., laboratory) for testing scent 50' × 25'	1,500	These are approximate and may have to be revised according to current rates and locality selected.
4. Store shed 50'×25'	1,000	
5. Bullock shed 20'×25'	675	
6. Servants' quarters (for Mukadam, Watchman and Bullockman) and latrine, 50'×30'	1,500	
7. Bore hole well with pump and small water trough for bullocks ..	500	
8. Manure pit, 10'×8'×5' (deep)	75	
9. Furniture	100	
10. Local implements and hand tools	150	
11. Labels (Iron)	75	
12. Bullocks	250	
13. Cart	100	
14. Appliances—		
Lenses and Balances	100	
Platform balance (1)	200	
15. Apparatus (scent testing laboratory)	500	
Total ..	7,775	

ITEM 45. Scheme for a Model project for the introduction and demonstration of all agricultural improvements in the Dohad taluka and Jhalod mahal of the Panch Mahals district.

Recurring ..	.. Rs. 3,305	Non-recurring ..	.. Rs. 2,415
Total ..	.. „ 5,720	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In pursuance of one of the resolutions passed by the Advisory Board of the Imperial Council of Agricultural Research at its meeting held in May last, a scheme is proposed for a model project for the introduction of various agricultural improvements in the Dohad taluka and Jhalod mahal of the Panch Mahals district. As the primary object of the scheme is to educate cultivators in better methods of agriculture, one of the most backward tracts inhabited by aboriginal hill tribes, i.e., Bhils whose cultivation and standard of life is of a most primitive type, has been selected for the scheme. The scheme, as framed, includes not only general improvements in agricultural technique and material, but also other items of rural development such as, improvement of cattle by use of good breeding bulls, planting of shade trees and living fences, establishment of subsidiary industries, control of pests and diseases on crops, etc., and the final organisation of the cultivators on a co-operative basis for purchase and sale of agricultural requirements and produce.

2. The total estimated cost of the scheme spread over a period of five years is Rs. 18,820 (Rs. 2,415 non-recurring and Rs. 16,405 recurring) as shown below :—

	Recurring.	Non-recurring.	Total.
	Rs.	Rs.	Rs.
1st year	3,305	2,415	5,720
2nd year	3,425	....	3,425
3rd year	3,125	....	3,125
4th year	3,245	....	3,245
5th year	3,305	....	3,305
	16,405	+2,415	18,820

In accordance with the Advisory Board's resolution the cost of the scheme is to be shared by the Imperial Council of Agricultural Research and the Provincial Government equally and the Research Council has been asked to contribute its share. A provision of Rs. 5,720 is required for the first year. The expenditure to be borne by the Provincial Government in the next year is proposed to be financed from the Special Development Fund.

ITEM 46. Grants for All India Cattle Show.

Recurrent ..	.. Rs. 3,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,800	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The All India Cattle Show Society was constituted by the Government of India at the end of 1938 for organising and establishing an annual All India Cattle Show in India and to carry on all activities connected therewith including the furtherance of cattle breeding and the improvement of stock, and to conduct similar activities and organisation of shows in regard to other animals and poultry. For carrying out its activities the Society requires, in the immediate future, an annual income of not less than Rs. 50,000. In the present stage, it is seriously handicapped by the absence of any permanent source of income upon which to rely. An appeal for funds has, therefore, been made by the Government of India. Considering the usefulness of the activities of the Society and of the possible benefits which may accrue to this Province along with the rest of India, it is proposed to contribute as the share of the Bombay Province a sum of Rs. 2,000 per annum to the funds of the Society for a period of three years. It is also proposed to keep with the Livestock Expert a sum of Rs. 1,800 per annum for helping poor breeders of this Province to send exhibits and attend the Cattle Show. A total sum of Rs. 3,800 per annum is, therefore, necessary. The expenditure in the next year is proposed to be provided from the Special Development Fund.

ITEM 47. Additional establishment required for teaching and for intensification of practical agricultural work.

Recurrent ..	.. Rs. 5,064	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 5,064	Ultimate annual recurrent	.. ,, 5,370

Remarks.—Three posts of agricultural overseers were retrenched in 1931-32 as a measure of economy. Since 1939–40 there has been a considerable increase in the periods of practical training at the Agricultural College. Prior to 1939–40 there were on an average 32 batches of 20 students each. During the year 1939–40 the students have been distributed into 86 batches of 13 students each on an average, for practical work. Also the number of students at the Agricultural College has increased from 670 on an average for the years preceding 1939–40 to 1,109 during the year 1939–40. The position has also become anomalous since both the teaching staff and the farm staff are engaged throughout the day in teaching alone and very little time is left to attend to the farm work and office work allotted to the members of the staff. Even though the sanctioned teaching staff consists of only 2 assistant professors and 4 agricultural overseers, the staff engaged for teaching is at present 2 assistant professors, 5 agricultural

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overseers and 4 agricultural sub-overseers. The addition of 1 agricultural overseer and 4 agricultural sub-overseers to the teaching staff is drafted from the management section. It is also not in the interest of the students to employ agricultural sub-overseers for teaching of practical work since they are not qualified to teach and are unable to manage the college students. It is quite essential to remedy these defects as early as possible. It is, therefore, proposed to revive the three posts of agricultural overseers in the following scales :—

1 agricultural overseer on Rs. 200 per mensem in the scale of Rs. 160—10—260.

1 agricultural overseer on Rs. 142 per mensem in the scale of Rs. 110—8—150.

1 agricultural overseer on Rs. 80 per mensem in the scale of Rs. 60, 70—5—100.

ITEM 48. Grant-in-aid to Shri Gowshala, Dhulia, for cattle improvement.

Recurrent	Rs. 1,000	Non-recurrent	Rs. 2,000
Total	„ 3,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The President of the Shri Gowshala, Dhulia, approached Government in October 1937 for financial help. The institution is run on up-to-date lines and supplies the inhabitants of Dhulia with hygienically pure milk. The Officers of the Agricultural, Revenue and Forest Departments, who were consulted in the matter, report that the institution deserves support from Government till it becomes self-supporting. It is proposed to give financial help to the Gowshala as indicated below :—

(1) a non-recurring grant of Rs. 2,000 for the purchase of 20 good cows of Kankrej breed.

(2) a recurring grant of Rs. 1,000 for three years for the pay of the manager and other incidental charges.

The expenditure in the next year is proposed to be met from the Special Development Fund.

ITEM 49. Revival of Boring operations.

Recurring	Rs. 51,497	Non-recurring	Rs. 30,227
Total	„ 81,724	Ultimate annual recurring ..	„ *Nil.*

Remarks.—As a measure of economy the boring activities of the Agricultural Department have been closed down and the staff for the same has been disbanded since 1931. With a view to facilitate and encourage irrigation and water supply schemes Government now desires to revive this activity for a period of 3 years in the first instance. Past experience of the Agricultural Engineering Section of the Agricultural Department has shown that the highest percentage of successful bores for irrigation purposes is likely to be obtained in the following areas :—

Ahmedabad, Kaira, Surat, Bombay Suburban District and Thana districts in Northern Division ; Khandesh, Nasik and Sholapur in Central Division and Dharwar, Kolaba and Bijapur in the Southern Division.

The revival of the boring operations under the Agricultural Engineer to Government will necessitate the resumption of the training class for boring operators under that officer and certain additional equipment and staff for Agricultural Engineer's workshop which will be the main centre for repairs and supply of spare parts.

Out of the 87 boring machines formerly in charge of the Agricultural Engineer, a considerable number has been sold since the closing down of the boring activities of the Agricultural Department as a measure of retrenchment in 1931. The stock now available consists of 48 machines of the types noted below :—

Calyx drill (power) machines	11
Musto power machine	3
Hand Machines	34
	48

40, AGRICULTURE—contd.

It is proposed to bring the following machines into continuous use :—

Calyx drill power machines (6″ bore)	10
Musto power machines (4″ bore)	3
Hand machines (3″ bore)	12
	25

The expenditure required will be :—

Non-recurring.

	Rs.
1. Reconditioning of machines	21,000
2. Additional equipment for the Agricultural Engineer's workshop ..	7,227
3. Purchase of raw materials for training of boring operators ..	2,000
	30,227

Recurring cost of 12 months.

Staff—	
3 Boring Assistants at Rs. 100 per mensem each	3,600
3 Boring Fitters at Rs. 45 per mensem each	1,620
25 Boring operators at Rs. 45 per mensem each	13,500
13 Boring mates at Rs. 30 per mensem each	4,680
3 Clerks and Storekeepers at Rs. 30 per mensem each	1,080
3 Trained coolies at Rs. 25 per mensem each	900
Travelling allowance—	
For 3 Boring Assistants at Rs. 600 per year	1,800
For the rest (except clerks and trained coolies) (41 hands) at Rs. 120 each per year	4,920
Purchase of Deadstock—	
10 Calyx machines at Rs. 300 each	3,000
3 Musto machines at Rs. 100 each	300
12 Hand machines at Rs. 100 each	1,200
Running expenses—	
10 Calyx machines at Rs. 500 each per year	5,000
3 Musto machines at Rs. 400 each per year	1,200
12 Hand machines at Rs. 300 each per year	3,600
Office expenses and miscellaneous for three centres at Rs. 250 each ..	750
Service postage and telegram charges at Rs. 100 for each of the three centres	300
Rent, rates and taxes at Rs. 200 each for three centres	600
	48,050
Officer in charge of the Manfield watering machine and his establishment ..	2,104
Staff—	
1 junior turner on Rs. 48 per mensem in the grade of Rs. 48—7/2—90 ..	576
1 machine mechanic to work on the milling machine on Rs. 48 per mensem in the grade of Rs. 48—7/2—90	576
1 junior fitter for boring on Rs. 48 per mensem in the grade of Rs. 48—7/2—90	576
2 trained coolies on Rs. 24 per mensem each in the grade of Rs. 24—2—40	576
1 hammerman on Rs. 30 per mensem	360
1 extra clerk on Rs. 30 per mensem in the grade of Rs. 25—½—55 for the Agricultural Engineer's office	360
Total cost for 1st year ..	3,024

	Rs.
Contingencies	
Purchase of raw material	1,000
Upkeep and running expenses of additional machines including necessary additional unskilled labour	2,000
	3,000
Total recurring expenses ..	56,178
Total recurring expenses for 11 months ..	51,497

It is accordingly proposed to provide Rs. 81,724 in the next year's budget and to meet it from the Special Development Fund.

Receipts are expected to amount to Rs. 39,000 next year from hire of these boring machines.

ITEM 50. Scheme for research into and demonstration of methods of control of Koleroga of areca nut.

Recurring	..Rs. 1,778	Non-recurring ..	.. Rs. 715
Total ..	.. ,, 2,493	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The recent experimental work done by the Agricultural Department at Sirsi has indicated that the dead palms which are found scattered throughout the gardens in the Kanara district having been destroyed by the fungus are very potent sources of re-infection each year. The removal of the tops of these dead and affected betel-nut palms before the monsoon followed by the treatment of local centres of infection during the rainy season is expected to have a far reaching effect on the method of control of "Koleroga" disease. A scheme has accordingly been prepared for testing the results of the method of control in an isolated area of about 24 acres of areca nuts with a view to furnish conclusive evidence as to the practical utility and effectiveness of the method. The scheme is estimated to cost Rs. 9,605 spread over a period of five years of which Rs. 715 represent non-recurring expenditure and Rs. 8,890 recurring expenditure. The cost during the first year is estimated at Rs. 2,493—Rs. 715 non-recurring and Rs. 1,778 recurring as—shown below :—

Recurring.

	Rs.
Establishment—	
Agricultural Sub-overseer (grade Rs. 35—5/2—60—4—100) ..	420
3 Counters at Rs. 20 per mensem for 8 months *plus* cycle allowance of Rs. 3 per mensem	368
Travelling allowance	100
Contingencies—	
Cleaning up work and cost of one spraying of entire area, treating active centres of infection and incidental expenses	890

Non-recurring.

Purchase of 25 sprayers, wooden tubs for making Bordeaux mixture, four country balances and furniture	715
	2,493

40, AGRICULTURE—concld.

ITEM 51. Conversion of Tegur Cattle Farm for breeding Dangi and Nimar cattle for production of suitable dual-purpose cattle, particularly for the Konkan Division.

Recurrent ..	.. Rs. 4,831	Non-recurrent ..	.. Rs. 9,700
Total ..	.. „ 14,531	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In the past the Tegur Cattle Farm, from the cattle-breeding point of view, had been used solely for grading up local cattle by the use of good breeding bulls of the Amrit Mahal type and had been devoted to the production of bullocks. The natural result was that the existing stock on the farm was of a very heterogeneous type, and, with some exceptions, fit only to be disposed of. The buildings on the farm, both for the employees and cattle, especially the latter, are badly designed and are most unhealthy and require considerable improvement. Government had decided to close down the Tegur Cattle Farm in the Dharwar District from 1st April 1939. In view, however, of the fact that the question of cattle breeding is actively under the consideration of Government, it is considered not only inadvisable to close down the Farm but necessary to continue it for three years in the first instance as a centre for establishment of small herds of Dangi and Nimar cattle for the production of suitable dual purpose cattle, particularly for the Konkan Division at the cost of Rs. 14,531 for the first year.

Non-recurring expenditure.	Rs.
Erection of one cattle byre	2,500
Repairs and alterations to the present quarters	3,000
Fencing	750
Purchase of cattle foundation stock	3,200
Repairs to the cattle lip	250
	9,700

Recurring expenditure.

Pay of Manager (Agricultural Sub-overseer) Rs. 35—5/2—60—4—100	385
Pay of Mukadam Rs. 20—1—40	286
Personal allowance to the Manager (Rs. 5 per mensem) ..	55
Travelling allowance per annum	50
Contingencies (including cultivation charges Rs. 2,200 and up-keep of live-stock Rs. 1,500)	4,055
	4,831

A provision of Rs. 14,531 is required next year. It will be provided from the Special Development Fund.

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	76,623
	Non-recurrent ..	54,332
	Total ..	1,30,955

42, CO-OPERATION.

ITEM 52. Organisation of a peripatetic demonstration party for hard and soft hemp extraction and manufacture.

Recurrent ..	.. Rs. 2,430	Non-recurrent ..	.. Rs. 1,500
Total ..	.. „ 3,930	Ultimate annual recurrent ..	.. „ *Nil.*

Remarks.—It is proposed to employ a peripatetic demonstration party to teach villagers better methods of extracting fibre from hard and soft hemp and the manufacture of articles like thread, twine, etc., from it. The party will be employed in areas where the raw material is available. It will hold demonstrations more or less on the lines of other peripatetic parties of the Department of Industries and train 10 students in a term extending over six months. The students will be given scholarships or stipends at Rs. 5 per mensem each. The scheme will be continued for a period of three years in the first instance. The provision of Rs. 3,930 is proposed for 1940-41 from the Special Development Fund. The details of the provision are :—

Recurrent.

	Rs.
Pay of Establishment—	
Head Master (Rs. 40—2—50)	440
Assistant master (Rs. 30—2—40)	330
Allowances, Honoraria—	
Travelling allowance	150
Contingencies—	
Rent, petty supplies, etc.	900
Sweeping, water charges, etc.	60
Scholarships	550
	2,430

Non-recurrent.

	Rs.	
Implements	800	
Furniture, weights, etc.	300	
Raw materials, chemicals, etc.	400	
	——	1,500
	Total ..	3,930

ITEM 53. Organisation of a peripatetic demonstration party for coir brush, and rope-making.

Recurrent ..	.. Rs. 1,595	Non-recurrent ..	.. Rs. 950
Total ..	.. „ 2,545	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—At present the Department of Industries maintains one Coir School in the Southern Division which gives systematic training in rope-making, weaving of mats or coir, etc., with improved appliances and processes. Since, however, considerable quantities of imported coir rope and coir manufactures are consumed annually in this Province and the necessary raw materials, namely, cocoanut trees exist in fairly large numbers here, there appears to be no reason why the production of coir manufactures should not be further encouraged. It is, therefore, proposed to organise a joint demonstration for coir brush-making and rope-making. This demonstration will be a peripatetic one, and will be moved from one centre to another in the districts where cocoanut tree plantations exist in fairly large numbers, after a number of persons have been trained in each place. The duration of demonstration at one place will be normally six months and the maximum number of students trained at a time will be ten. Each student will be given a scholarship of Rs. 5 per month while under training.

42, CO-OPERATION—contd.

The scheme will be sanctioned for a period of 3 years in the first instance. A provision of Rs. 2,545 is proposed for 1940–41. The details of the provision are :—

Recurrent.

	Rs.
Pay of Establishment—	
1 Demonstrator on Rs. 25 per mensem in the grade of Rs. 25—2—35 ..	275
1 Assistant demonstrator on Rs. 20 in the grade of Rs. 20—2—30 ..	220
Allowances, Honoraria, etc.—	
Travelling allowance of the staff per annum	150
Contingencies—	
Rent, petty supplies, sweeping charges, water charges, etc., and temporary assistance where necessary	400
Scholarships—	
10 scholarships at Rs. 5 per student per month	550
Total ..	1,595

Non-recurrent.

	Rs.	Rs.
Rope-making machines, spinning wheels and other accessories ..	400	
Furniture, etc., weights and measures, forwarding, packing etc., charges	200	
Raw materials as permanent advance	350	
		950
Total ..		2,545

ITEM 54. Peripatetic school for training in boot-laces, file-strings, bandings, niwars, carpets and pile carpets manufactures.

Recurrent	Rs. 1,936	Non-recurrent	Rs. 1,198
Total	„ 3,134	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—At present there are no such schools in the whole of the Province. There is a fairly good demand for boot-laces, file-strings, bandings, niwars, etc., and their manufacture, therefore, can be considered as a suitable industry for rural areas. The capital required for this industry is small and it would be very suitable for a family to take it up with a view to supplementing its income from other sources.

The period of training would be six months and the school will ordinarily stay for one year in each centre after which it will be transferred to another centre. During this period two batches of 10 students each will be trained systematically in the manufacture of boot-laces, file strings, etc.

The students will be given monthly stipends of Rs. 5 per mensem each.

The scheme will be continued for 3 years in the first instance. A provision of Rs. 3,134 is proposed for 1940-41 from the Special Development Fund. The details of the provision are :—

Recurrent.

	Rs.	Rs.
Pay of Establishment—		
Headmaster at 40	440	
Assistant master at 30	330	
		770
Allowances and Honoraria—		
Travelling allowance of staff		165
Contingencies—		
House rent .. 15×11	165	
Petty supplies .. 20×11	220	
Sweeping charges .. 6×11	66	
Scholarships—		
10 scholarships at Rs. 5 per mensem each	550	
		1,001
Total ..		1,936

Non-recurrent.

	Rs.	Rs.
Implements, appliances etc.	558	
Furniture	240	
Raw materials	400	
Total, Non-recurrent ..		1,198
Total, Recurrent and non-recurrent		3,134

42, CO-OPERATION—contd.

ITEM 55. Continuance of the Hand-Weaving Institute, Poona.

Recurrent ..	.. Rs. 13,392	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 13,392	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Government Hand Weaving Institute, Poona, was first established for a period of three years in 1930-31. Since then it has been continued from time to time. The period up to which its continuance was last sanctioned is due to expire on 29th February 1940. The Institute has been doing very useful work for the development of hand-loom weaving industry and it is the only central handloom institute imparting theoretical and practical instruction in hand-loom weaving technology on higher lines. The Institute has two courses—one Advanced and the other Artisan. Scholarships ranging from Rs. 5 to Rs. 15 per mensem in value are given to deserving students.

In view of the good work which the Institute has been doing it is proposed to continue it further for a period of three years from 1st March 1940. A provision of Rs. 13,392 has accordingly been proposed. The details of the provision are :—

	Rs.	Rs.
Pay of Establishment—		
Superintendent (Rs. 200—10—250)	3,000	
Assistant Superintendent (Rs. 120—10/2—150)	1,800	
Instructor (Rs. 60—3—75)	720	
Maistry (30—2—40)	480	
Winderman (Rs. 20 per mensem)	240	
Clerk (25—$\frac{5}{2}$—55)	660	
Peon (Rs. 19 per mensem)	228	
Watchman (Rs. 12 per mensem)	144	
Sweeper (Rs. 10 per mensem)	120	
		7,392
Contingencies—		
Rent (Rs. 200 per mensem)	2,400	
Examination fee	500	
Supplies, etc.	500	
Miscellaneous expenses	500	
		3,900
Scholarships		2,100
Total ..		13,392

The expenditure in the next year is proposed to be financed from the Special Development Fund.

ITEM 56. Transfer of control of Hide Grading Station, Bandra, to Government of Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,072
Total ..	.. „ 3,072	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Bandra Hide Grading Station was established by the Government of India, as an experimental measure, for three months from 4th February 1939. This period was extended up to 31st November 1939. As the Government of India decided to close the station on financial grounds an enquiry was made of that Government whether it was prepared to transfer the control of this station to this Government. The Government of India agreed to this proposal and the control of the station was taken over by this Government from 1st December 1939. According to the scheme which is of an experimental nature, live cattle are brought to the station for being butchered and their skins are flayed. The Bombay hides are reported to be very bad as compared with those produced elsewhere in India. This is due to careless handling of hides by flayers. When the advantages of proper flaying and grading are proved it is proposed to send peripatetic parties to rural areas to train the local butchers in the proper method of removing the hides of dead animals and grading the skins. The station has been working satisfactorily and owing to the proper handling of hides by flayers, they are fetching better prices. It is, accordingly, proposed to continue the station up to 28th

February 1941, in the first instance. The cost of running the station during the next year comes to Rs. 3,072, the details of which are furnished below :—

	Rs.
1 Grader on Rs. 75 per mensem	900
1 Assistant Grader on Rs. 45 per mensem	540
1 Balanceman on Rs. 15 per mensem	180
1 Sealer on Rs. 15 per mensem	180
3 Coolies on Rs. 12 per mensem each	432
Premium to flayers for proper flaying of hides at Rs. 50 per mensem ..	600
Contingencies	240
	3,072

ITEM 57. Scheme for the development of handloom industry.

Recurrent ..	.. Rs. 32,088	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 32,088	Ultimate annual recurrent ..	.. ,, *Nil.*

Remarks.—In accordance with the decision reached at the sixth Industries Conference held in July 1934 that financial assistance should be given for the development of handloom industry and the improvement of marketing facilities for handloom products, the Government of India undertook to give an annual grant of about Rs. 40,000 to this Province for five years from 1935-36. Under the scheme prepared for the utilisation of this grant District Industrial Associations have been opened at important weaving centres. These Associations supply improved appliances on hire-purchase system and raw materials at reasonable rates to the weavers, advise them in regard to the production of improved and easily marketable patterns and designs, undertake preparatory and finishing processes and dyeing and printing of cloth. Each association maintains a shop at the headquarter of the district for the sale of finished products. The shops are directly supervised and managed by the Boards of Management of the Associations. The shops accept, on consignment account against partial advances and sell, on commission basis, finished products of handloom weavers and also purchase outright and stock the products of handloom and sell them.

The entire scheme is controlled by a Joint Board consisting of the Director of Industries and the Registrar of Co-operative Societies and Director of Rural Development. Government has appointed a Marketing Officer for organising the various District Industries Associations and shops under them and for arranging for the sales of the products of handloom in the markets of Bombay City and elsewhere. Government has also appointed a Textile Designer to advise the various shops, weavers and weavers' societies in regard to improved and marketable designs. There are at present 8 District Industrial Associations at Ahmednagar, Yeola, Malegaon, Sholapur, Ahmedabad, Hubli, Kamatgi and Belgaum and two more—one at Dhulia and the other at Sangameshwar will be opened soon. It was expected that these Associations would be self-supporting at the end of the five years' period and require no further assistance. The Associations had an uphill task in commencing work and persuading the weavers, who are usually very conservative, to take to the manufacture of new types and qualities of cloth. They had also to do considerable educational and propaganda work. The effect of this is that so far the Associations have not attained the stage of self-sufficiency and require further assistance. In view of the very good work that the Associations are doing it is considered desirable to continue the entire scheme for a further period of two years and to assist the Associations. The Government of India has agreed to continue its assistance to the scheme for two years. The details of the provision are :—

	Rs.	Rs.
Pay of Officers—		
Marketing Officer (pay Rs. 300—15—450) ..	3,908	
Textile Designer (pay Rs. 200 per mensem) ..	2,400	
		6,308
Pay of Establishment—		
1 Clerk (Rs. 50—5/2—90—5—140)	684	
2 peons (pay Rs. 23 per mensem each)	552	
		1,236
Allowances, Honoraria, etc.—		
Travelling allowance		3,400
Contingencies—		
Non-contract contingencies—Miscellaneous charges including rent of telephone.		200
		11,144
Grants-in-aid to District Industrial Associations ..		20,944
Total ..		32,088

42, CO-OPERATION—contd.

ITEM 58. Employment of Special staff for backward areas.

Recurrent ..	.. Rs. 7,468	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 7,468	Ultimate annual recurrent	.. ,, 7,468

Remarks.—For the uplift of the Bhils and other aboriginal and hill tribes of the partially excluded areas of this Province it is necessary to start a number of village thrift and credit societies under proper official supervision. It is, accordingly, proposed to employ 2 Rural Development Inspectors and 2 Assistant Rural Development Inspectors for organising multi-purpose societies with a view to link credit with marketing, opening of grain depôts and the agricultural and general development of this tract. The Rural Development Inspectors will require the services of a peon each. Similarly, two posts of sub-auditors to control and supervise the societies in these areas are also required. The sub-auditors will also require the services of a peon each. The cost on account of this staff for 1940–41 comes to Rs. 7,468, the details of which are as shown below :—

	Rs.
2 Rural Development Inspectors (Rs. 60—60—70—5—100)	1,320
2 Assistant Rural Development Inspectors (Rs. 35—5/2—60—4—100) ..	770
2 Peons (Rs. 15 per mensem each)	330
Travelling allowance	1,320
Contingencies	330
Total ..	4,070
2 Sub-Auditors (Rs. 95—5—130)	2,090
2 Peons (Rs. 14 per mensem each)	308
Travelling allowance	800
Contingencies	200
	3,398
Grand Total ..	7,468

ITEM 59. Additional staff for office of Registrar of Co-operative Societies and Director of Rural Development.

Recurrent ..	.. Rs. 9,946	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 9,946	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Owing to the various rural development activities undertaken by the Co-operative and Rural Development Department the work in the office of the Registrar of Co-operative Societies and Director of Rural Development has been considerably increased. With the passing of the Bombay Agricultural Produce Markets Act and the Bombay Agricultural Debtors Relief Act additional work pertaining to setting up of regulated markets for various agricultural commodities, debt adjustment boards, etc., will devolve on the Registrar's office. It is, therefore, proposed to continue the additional post of Office Superintendent which has been created for one year and to employ the following additional staff to cope with the increased volume of work for one year, in the first instance. It is also proposed to employ three additional peons on Rs. 17 per mensem each for the same period. Some of this staff will no longer be required after the Debt Adjustment Boards complete their work and it is proposed to meet the cost of this staff from the Special Development Fund in the next year. The cost of the staff for 1940–41 will be as shown below :—

To be provided from the ordinary Revenue.	Rs.	*To be provided from the Special Development Fund.*	Rs.
1 Office Superintendent (Rs. 180—10—270).	2,400		
1 Clerk (Rs. 75—5/2—90) ..	935	1 Clerk (Rs. 95—5—130) ..	1,045
1 Clerk (Rs. 60—5/2—70) ..	660	1 Clerk (Rs. 75—5/2—90) ..	935
2 Clerks (Rs. 25—5/2—55) ..	1,100	1 Clerk (Rs. 60—5/2—70) ..	660
1 Peon (Rs. 17 per mensem) ..	187	3 Clerks (Rs. 25—5/2—55) ..	1,650
		2 Peons (Rs. 16 per mensem each).	374
	5,282		4,664

42, CO-OPERATION—contd.

ITEM 60. Employment of temporary Special Auditor and Staff :—

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,268
Total ..	.. ,, 11,268	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In 1938 a temporary post of Special Auditor with a staff of one sub-auditor, 2 clerks and 2 peons was sanctioned up to 28th February 1939, with the approval of the Legislative Assembly, to assist the four permanent Special Auditors to bring up-to-date the audit work which was in arrears. As it was not possible to finish the arrears within the period specified above the temporary Special Auditor and his staff has been continued up to 29th February 1940. As the audit is still in arrears it is proposed to extend the period of the appointment for one year more. A provision of Rs. 11,268 is required for 1940-41, the details of which are shown below :—

	Rs.
Special Auditor (Rs. 325 per mensem)	3,900
Sub-auditor (pay Rs. 130 per mensem)	1,560
2 clerks (pay Rs. 40 per mensem each)	960
2 peons	528
Travelling allowance	3,120
Contingencies	1,200
	11,268

ITEM 61. Employment of peons under Rural Development Inspectors.

Recurrent ..	.. Rs. 2,475	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,475	Ultimate annual recurrent ..	,, 2,475

Remarks.—There are at present 54 Rural Development Inspectors in the Co-operative and Rural Development Department, but only 39 peons have been sanctioned for them. As the duties of the Rural Development Inspectors involve considerable touring for propaganda work one peon is required for each Inspector. It is, accordingly, proposed to employ 15 additional peons in the scale of Rs. 15—1/2—20 from 1st April 1940. The cost on account of this staff for 1940-41 comes to Rs. 2,475.

ITEM 62. Extension of scheme for improvement of agricultural marketing.

Recurrent ..	.. Rs. 27,975	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 27,975	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—To improve the economic condition of agriculturists an intensive propaganda to develop marketing facilities for agricultural products (both crops and animal husbandry products) was sanctioned in 1935 for five years with the approval of the Bombay Legislative Council. The scheme was financed by the Imperial Council of Agricultural Research which agreed to contribute Rs. 20,000 per annum for five years. The period of the scheme expires on 31st March 1940. So far, the surveys of marketing of only 31 agricultural commodities have been completed. There are still about 20 agricultural commodities which are important from an agricultural point of view and require to be surveyed. The investigations carried on by the Provincial Marketing Staff have resulted in the collection of very useful material and data for improving the marketing conditions. With the passing of the Bombay Agricultural Produce Markets Act the marketing work will be accelerated and the experience gained by this staff during the past four and a half years will be utilised in setting up regulated markets, etc. It is, therefore, proposed to continue this staff for a further period of 5 years. The Government of India has promised to contribute Rs. 17,000 towards the expenditure on the scheme in 1940-41. The balance of Rs. 10,975 will have to be met from the Provincial revenues. As regards the remaining years, it is expected that the Government of India will continue to share part of the cost of the scheme.

The cost of the scheme for 1940-41 is as shown below :—

	Rs.
Pay of Officers—	
4 Assistant Marketing Officers (Rs. 170—10—250—15—400—20—500) ..	12,860
Pay of Establishment—	
1 Clerk (Rs. 60—5/2—75)	840
4 Clerks (Rs. 25—5/2—55)..	1,840
5 Peons (Rs. 23 per mensem)	1,380
Allowances, etc.—	
Travelling and other allowances	9,455
Contingencies	1,600
	27,975

ITEM 63. Scheme for starting a silk farm at Belgaum.

Recurrent ..	.. Rs. 8,370	Non-recurrent ..	.. Rs. 8,300
Total ..	.. „ 16,670	Ultimate annual recurrent ..	.. „ *Nil.*

Remarks.—In April 1939 Government appointed a Sericulturist to carry out a preliminary survey regarding the prospects and possibilities of introducing sericulture in this Province as a subsidiary occupation for cultivators. He carried out a detailed survey of several districts which appeared to be suitable climatically and otherwise for the introduction of sericulture and submitted a scheme for the establishment of a Central Silk farm and Grainage at Belgaum to serve as a research and training station and a centre to provide technical guidance for the various branches of silk industry and for the employment of a mobile staff for demonstration and propaganda in mulberry cultivation and silkworm rearing amongst the cultivators in selected villages in different districts. After the examination of the scheme Government decided that before sericulture could be introduced amongst the agriculturists, definite proof should be forthcoming that silkworm rearing would be a profitable spare-time occupation for the agriculturists of this Province. It is therefore decided to start a silk farm at Belgaum in the first instance, at which experimental work will be undertaken for about 2 years to obtain the necessary data in the above direction. If at a later date it is found that sericulture would be a profitable spare-time occupation to agriculturists it is proposed to extend the scheme by the establishment of a grainage and the entertainment of field demonstration staff, etc. The farm will be started from 1st April 1940 and the total expenditure for two years including the cost of land, construction of buildings and well and the employment of the necessary staff will be nearly Rs. 36,000. It is proposed to meet this expenditure from the Special Development Fund. The expenditure for the first year of the scheme will be Rs. 27,500 as below :—

Non-recurrent.

	Rs.
(1) Purchase of land for mulberry cultivation	5,000
(2) Buildings	10,792
(3) Well with pump	2,300
(4) Furniture, microscope, etc.	1,000
	19,092

Recurrent.

(1) Pay of the staff	6,270
(2) Travelling allowance	400
(3) Contingencies	1,700
	8,370
Total non-recurrent and recurrent ..	27,462

The expenditure of Rs. 10,792 on buildings is debitable to "50, Civil Works" and is included under that major head, and the balance of Rs. 16,670 is provided under "42, Co-operation".

42, CO-OPERATION—contd.

ITEM 64. Establishment of a Sales Depot in Bombay for marketing of products of cottage and small scale industries.

Recurrent ..	.. Rs. 11,426	Non-recurrent ..	.. Rs. 21,000.
Total ..	.. ,, 32,426	Ultimate annual recurrent ..	*Nil.*

Remarks.—The most important problem connected with the development of cottage and small scale industries is the provision of facilities for the marketing of their products. The facilities available at present are not adequate. To remove this deficiency partially it is proposed to open a Sales Depot in Bombay. The Depot will be located in the premises of the Bombay Swadeshi Co-operative Stores and will be managed by a staff paid by Government. This arrangement besides being economical, has the following advantages :—

(1) the Depot will be located in a very prominent place ;
(2) it will give the benefit of expert business supervision by the staff of the Stores ;
(3) it will enjoy the patronage and goodwill of the large number of customers of the Swadeshi Stores ; and
(4) it will get wide publicity without having to pay for it.

2. The Depot will have three Sections—one dealing with the products of cotton handloom industry, another with the products of cottage and small scale woollen industry and the third with all other cottage and small scale industries. The Cotton and Woollen Sections will require a capital af Rs. 5,000 each and the third Section will require a capital of Rs. 10,000 and a non-recurrent expenditure of Rs. 1,000 for furniture. The Cotton Section will be regarded as an extension of the scheme for the development of marketing facilities for handloom (cotton) products subsidised by the Government of India and its non-recurrent capital expenditure and a proportionate share of the recurrent expenditure on staff, etc., will be met from the Government of India's subsidy for the scheme. The Woollen Section will similarly be treated as an extension of the scheme for the development of cottage and small scale woollen industries and the non-recurrent capital expenditure of Rs. 5,000 and the recurrent expenditure on staff, etc., amounting to Rs. 2,500 on it will be met from the Government of India's grant for the scheme. The expenditure on the Other Industries Section will be a liability of the Provincial Government and will be met in the next year from the Special Development Fund.

Government has already sanctioned the opening of a small shop in Bombay for the sales of articles of cottage and small scale woollen industries at a capital cost of Rs. 5,000 and a recurrent cost of Rs. 2,500 per annum. This shop will not now be opened but the expenditure sanctioned for it will be utilised for the Woollen Section of the Sales Depot.

3. The scheme will be taken up for a period of three years in the first instance. A provision of Rs. 32,426 inclusive of the capital expenditure is proposed for 1940–41 details of which are—

	Rs.	Rs.
Non-recurrent.		
Capital for the purchase of stock for the Cotton Section ..	5,000	
Capital for the purchase of stock for the woollen Section ..	5,000	
Capital for the purchase of stock for the Other Industries Section	10,000	
Furniture for the Other Industries Section	1,000	
		21,000
Recurrent.		
Officer-in-charge (pay Rs. 150—5—200) for 11 months ..	1,650	
2 Salesmen (pay Rs. 50—5/2—200) for 11 months ..	1,100	
3 Travelling salesmen (pay Rs. 40—2—60) for 11 months ..	1,320	
2 Peons on Rs. 23 per mensem each for 11 months ..	506	
		4,576
Allowances, Honoraria.		
Travelling allowance	1,000	
Commission to staff on turnover	300	
		1,300
Contingencies.		
Rent (at Rs. 200 per mensem for 11 months)	2,200	
Packing and electrical charges	550	
Advertisement charge	500	
Office expenses and miscellaneous	300	
Provision against loss of capital	2,000	
		5,550
		11,426
Total ..		32,426

The expenditure will be apportioned between the Government of India grants and the Special Development Fund as shown below :—

Cotton Section.

	Rs.	
Capital	5,000	To the Government of India grant for the development of marketing facilities for handloom (cotton) products.
Proportionate share of recurring expenditure ..	4,500	

Woollen Section.

Capital	5,000	To the Government of India grant for the development of cottage and small scale woollen industry.
Proportionate share of recurring expenditure ..	2,500	

Cottage Industries Section.

Capital	10,000	To the Special Development Fund.
Purchase of furniture ..	1,000	
Proportionate recurring expenditure ..	4,426	

ITEM 65. Scheme for expansion of bunding activities.

Recurrent ..	.. Rs. 32,000	Non-recurrent ..	.. Rs. 4,500
Total ..	.. ,, 36,500	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—It is the practice at present among the agriculturists to construct field embankments with a view to prevent the rainwater running to waste and scouring the land. These crude embankments, however, are unscientifically designed. Steps are, accordingly, being taken to train the agriculturists in scientific methods of field bunding and assist them in the preparation of designs and the construction of embankments on proper lines. The progress of this work, which is at present done on a limited scale, is very slow. It is, accordingly, proposed to intensify the bunding operations by undertaking surveys on an extensive scale, especially in areas which are liable to famine. The details of the scheme are being worked out. In the meanwhile, it is proposed to provide a lump sum of Rs. 36,500 for the scheme in question for 1940–41, and to meet it from the Special Development Fund.

ITEM 66. Scheme for extension of dry farming method in Bijapur district.

Recurrent ..	.. Rs. 12,000	Non-recurrent ..	.. Rs. 37,000
Total ..	.. ,, 49,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The dry farming method is based on the principle of absorbing and conserving in the soil the maximum quantity of rain water, which generally goes to waste and utilising the moisture so retained in the soil for the crop at every stage of its growth. The necessity of this measure is keenly felt in famine-affected areas. As the northern parts of the Bijapur district are often liable to famine it is proposed to introduce the scheme for one year, in the first instance, in 10 villages of that tract where the majority of the cultivators are willing to adopt these methods and to extend it to other areas later on. In the initial stages a subsidy will be given to the cultivators to induce them to participate in the scheme. Staff will also be provided for carrying out surveys of the cultivated areas of these villages, preparing plans and estimates of the projects and putting them into effect. The details of the scheme are being worked out. In the meanwhile, it is proposed to provide a lump sum of Rs. 49,000 for the scheme in question for 1940–41, and to meet it from the Special Development Fund.

		Rs.
Grand Total—42, Co-operation ..	Recurrent ..	1,63,101
	Non-recurrent ..	88,788
	Total ..	2,51,889

ITEM 67. Scholarships for scheduled class students undergoing training in technical schools.

Recurrent ..	.. Rs.	480	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	480	Ultimate annual recurrent	.. ,,	3,120

Remarks.—With a view to encouraging technical education amongst the backward classes including those from the scheduled classes, Government proposes to institute 10 sets of technical scholarships tenable for four years to be awarded to the students belonging to these classes undergoing training in technical subjects. The details of the scholarships to be instituted are given below :—

	1st year.	2nd year.	3rd year.	4th year.
	Rs.	Rs.	Rs.	Rs.
10 scholarships of Rs. 4 each	480	480	480	480
10 scholarships of Rs. 5 each	....	600	600	600
10 scholarships of Rs. 7 each	....	....	840	840
10 scholarships of Rs. 10 each	....	....	....	1,200
	480	1,080	1,920	3,120

Three scholarships will be exclusively reserved for students of the scheduled classes and the remaining 7 will be awarded to students of other backward classes. Of the 3 scholarships exclusively intended for the scheduled class students one will be set apart for the scheduled class students in the Depressed Class Hostel in Sholapur who are attending the V. J. Municipal Technical School at that place.

ITEM 68. Making the establishment under the apprentice scheme permanent.

Recurrent ..	.. Rs.	7,120	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	7,120	Ultimate annual recurrent	.. ,,	8,772

Remarks.—In connection with the apprentice scheme introduced in Ahmedabad and Bombay City in 1936 Government accorded sanction to the appointment of the following establishment :—

At the R. C. Technical Institute, Ahmedabad—

1 Clerk on Rs. 60—5/2—75.

1 Clerk on Rs. 25—5/2—55.

At the V. J. Technical Institute, Bombay—

1 Clerk on Rs. 50—5/2—90.

1 Clerk on Rs. 50—5/2—90 (sanctioned in December 1938).

In the Office of the Director of Industries, Bombay—

1 Senior Clerk on Rs. 135—5—180.

1 Accounts Clerk on Rs. 50—5/2—90—5—140.

1 Stenographer on Rs. 50—5/2—90—5—140.

1 Junior Clerk on Rs. 50—5/2—90.

2 Peons on Rs. 19 per mensem each.

43, INDUSTRIES—contd.

The temporary period for which this staff was engaged was extended from time to time the last sanction accorded being up to the 29th February 1940. Since the scheme was put into operation in 1937 three batches of apprentices have been admitted under the scheme in Bombay and Ahmedabad. At present there are nearly 525 apprentices undergoing training in the different stages of the various apprentice course. The working of the scheme for the last two years shows that the continuance of the scheme is fully justified. The consensus of opinion of the industrial establishments co-operating in the scheme is that the basic purpose of the Scheme is sound inasmuch as its aim is to recruit, train and maintain an adequate and uninterrupted supply of skilled workmen to meet the current and future needs of industry and that it should, therefore, be retained. The scheme has been very useful in inducing a large number of educated middle class youths to give up advanced academic studies and to take up industrial training of a thoroughly practical nature with a view to their ultimate absorption in industrial enterprises. For the successful working of the scheme the staff mentioned above is essential and hence it is proposed to make it permanent.

		Rs.
Grand Total—43, Industries ..	Recurrent ..	7,600
	Non-recurrent ..	*Nil.*
	Total ..	7,600

47, MISCELLANEOUS DEPARTMENTS.

ITEM 69. Appointment of two clerks and two peons in the Factory Inspection Department, Ahmedabad.

Recurrent ..	.. Rs.	1,008	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,008	Ultimate annual recurrent ..	„	1,608

Remarks.—The introduction of the Payment of Wages Act, 1936, and the wide extension of both the Factories Act, 1934, and the Payment of Wages Act, 1936, to hundreds of notified factories, has resulted in a very great increase in the work of the Factory Inspection Office, Ahmedabad. The Senior Inspector of Factories, Ahmedabad, accordingly pointed out that the existing staff of four clerks was quite unable to cope with the ever increasing pressure of work in his office. Government accordingly sanctioned the following additional staff in the Factory Inspection Department, Ahmedabad, as from the 3rd January 1939 till the 29th February 1940 in the first instance :—

2 clerks in the grade of Rs. 25—5/2—75.

2 peons at Rs. 17 per mensem each.

This arrangement was to be reconsidered when some experience was gained. Experience has now shown that the volume of work consequent on the introduction of the Payment of Wages Act and the extension of both the Factories Act and the Payment of Wages Act is bound to increase further. Since the additional staff was sanctioned, 70 more factories have come on the register. It is, therefore, proposed to continue the temporary additional staff on a permanent basis from the 1st April 1940.

ITEM 70. Appointment of additional clerks in the office of the Commissioner for Workmen's Compensation, Bombay.

Recurrent ..	.. Rs.	1,175	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,175	Ultimate annual recurrent ..	„	1,922

Remarks.—Prior to 1938 the staff of the Commissioner for Workmen's Compensation, Bombay, consisted of one Senior clerk, two clerks and one bailiff. An entirely new duty was entrusted to the Commissioner's office owing to the Payment of Wages Act, 1936, under which the Commissioner for Workmen's Compensation was appointed the authority for deciding cases under the Act arising in Bombay City and the Suburban District. A temporary clerk in the grade of Rs. 50—5/2—90 was accordingly appointed for a period of one year in the first instance, from the 1st October 1938 in the office of the Commissioner in order to cope with the increasing work in that office. The average increase in work in that office during the first half of 1939 is well over 40 per cent. when compared with that during the 1st half of 1938. About 2,250 employers are to be addressed in connection with the annual administration report. The replies are to be consolidated. A good deal of time is also taken in ascertaining facts from the majority of illiterate claimants who visit the Court for their claims. It is, therefore, proposed that the additional clerk mentioned above may be made permanent and another additional clerk may be sanctioned from the 1st April 1940 in the scale of Rs. 50—5/2—90—5—140.

ITEM 71. Revision of pay of the Assistant Commissioner of Labour, Ahmedabad.

Recurrent ..	.. Rs.	110	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	110	Ultimate annual recurrent ..	„	800

Remarks.—The present scale of pay of the post of the Assistant Commissioner of Labour, Ahmedabad, is Rs. 275—15—350. The three Assistant Commissioners of Labour in Bombay, receive pay in the following grades :—

	Scale of pay. Rs.
First Assistant Commissioner	650—50—900
Second Assistant Commissioner	500—50—850
Third Assistant Commissioner	400—25—800

Two of the Assistant Commissioners of Labour in Bombay have been appointed Conciliators under the Bombay Industrial Disputes Act, 1938. The Assistant Commissioner of Labour, Ahmedabad, has also been appointed a Conciliator under the Bombay Industrial Disputes Act. This means a considerable addition to the work of the Assistant Commissioner. The pay of the Ahmedabad appointment is much less as compared with the rates of pay of the Bombay appointments. It is accordingly proposed to revise the pay of the Assistant

Commissioner of Labour, Ahmedabad, from Rs. 275—15—350 to Rs. 250—15—340—E. B.—20—500 from the 1st April 1940. The present incumbent will be allowed to draw Rs. 360 per mensem from that date.

ITEM 72. Appointment of a head clerk and a peon in the Factory Office at Poona.

Recurrent ..	.. Rs.	1,232	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,232	Ultimate annual recurrent ..	„	1,602

Remarks.—Owing to the extension of the Factories Act and the Payment of Wages Act to factories employing between 10 and 20 persons and to certain non-power factories, a factory inspection branch, was newly created in Poona and a staff consisting of an Inspector on Rs. 170—10—250—E. B.—15—400 *plus* a conveyance allowance of Rs. 40 per month, two clerks on Rs. 25—5/2—75 and two peons on Rs. 17 per month was sanctioned from the 1st April 1938. The Poona Office, when it started, had 622 factories on its register. This number has now increased to 1,017 inclusive of notified factories in Poona, Sholapur, Ahmednagar, Satara, Belgaum, Dharwar, Bijapur and Kanara Districts. Owing to the increase in the number of factories the clerical work has correspondingly increased and it is found necessary to have a responsible person in charge of the office work. It is accordingly proposed to create the post of a head clerk on Rs. 95—5—125 per month. The Poona Office has got two peons. One peon is required to accompany the Inspector on tour. When the other peon is absent on short leave the office is put to much inconvenience. It is accordingly proposed to appoint an extra peon in that office. Both the appointments are proposed to be made for a period of one year in the first instance from the 1st April 1940.

ITEM 73. Amenities to Industrial Labour.

Recurrent ..	.. Rs.	48,461	Non-recurrent ..	.. Rs.	10,087
Total ..	.. „	58,548	Ultimate annual recurrent .	„	48,461

In the current year's budget a provision of Rs. 41,000 was made on account of the scheme of social welfare work among industrial Labour in Bombay, Ahmedabad and Sholapur. Three main recreation Centres at DeLisle Road, Naigaum and Worli, ten small centres in other localities inhabited by workers and one Nature-cure dispensary at DeLisle Road have been established in Bombay. A recreation centre and a workshop for industrial training have been opened in Ahmedabad. No progress, however, has been made at Sholapur so far. On account of the activities mentioned above, the expenditure on Amenities to Industrial Labour for the current year is likely to be in the vicinity of Rs. 70,000. The excess over the original provision is due to additional grants sanctioned by Government for the Industrial Training Workshop in Ahmedabad and the ten small recreation centres and the Nature-cure Dispensary in Bombay.

The workshop at Ahmedabad is meant for giving training in occupations like carpentry, tailoring, spray-painting, fitting, iron-foundry, etc. The workers who take advantage of such a training in alternative occupations will be able to utilise their leisure hours towards augmenting their incomes and to find employment in times of difficulty. It is now proposed to provide a second workshop for spinning and weaving, which is at present carried on in unsatisfactory premises. It has not been possible to establish a large recreation centre in Sholapur as was originally proposed. It is accordingly proposed to establish two small recreation centres in Sholapur. After Bombay and Ahmedabad, Sholapur is the third industrial town and it should share in the benefits of Welfare activities for its labour population. Besides it is proposed to establish 5 small centres next year for mofussil places like Nadiad, Viramgam, Surat, Hubli and Bhiwandi in the Province. The Nature-cure dispensary at DeLisle Road, where homœopathic and biochemic treatment is given free of charge has proved a great success in the short time of its existence. The workers have been attending the dispensary in ever-increasing numbers. It is, therefore, proposed to open such dispensaries at other recreation centres. Finally additional provision is also made for extended activities of the recreation Centres and the Workshop at Ahmedabad which have been working during this year. Some of the staff has already been appointed and the necessary expenditure incurred in this year. The rest of the staff is being provided in the next year's estimates. The statement below shows the additional staff and other expenditure required for carrying on the Labour Welfare activities during 1940–41. The distribution of the provision for contingencies into recurrent and non-recurrent is approximate.

47, MISCELLANEOUS DEPARTMENST—contd.

Pay of Establishment.

Post.	Pay per mensem for each post.	Estimate.
	Rs.	Rs.
Three 'A' type centres in Bombay—		
Three typists	50	1,650
Three peons	23	759
Three Social Investigators	100	3,300
		5,709
Ahmedabad Recreation Centre—		
One Social Investigator	75	825
One Assistant Welfare Superintendent	50	550
One Typist-Clerk	40	440
Allowances, Honoraria, etc.	....	110
		1,925
Industrial Training Workshop, Ahmedabad—		
One Assistant Fitter	40	440
One Assistant Carpenter	35	385
One Blacksmith	45	495
One Painter	50	550
One Industrial Chemist	75	825
One Head Clerk and Typist	60	660
One Store-keeper	45	495
Two Coolies	18	396
One Waterman	15	165
One Sweeper	15	165
Compensatory allowance	....	165
Travelling allowance	....	495
		5,236
Smaller Centres at Hubli, Viramgam, Nadiad, Surat and Bhiwandi—		
Five Librarians	20	1,100
Five Games Teachers	15	825
Five Women Teachers	15	825
Five Cleaners	10	550
		3,300
Three 'C' type Centres at Sholapur—		
One Assistant Labour Welfare Offieer	75	825
Two Librarians and workers in charge	30	660
Two Games Teachers	15	330
Two Cleaners	10	220
		2,035

47, MISCELLANEOUS DEPARTMENTS—contd.

Post.	Pay per mensem for each post.	Estimate.
	Rs.	Rs.
Nature-cure Dispensaries—		
Honoraria for Part time Doctors	....	1,000
Ten 'C' type Centres in Bombay—		
Ten Part time Librarians	15	1,650
Ten Part time Games Supervisors	15	1,650
Ten Cleaners	10	1,100
		4,400
Total for Establishment ..		23,605

	Recurrent.	Non-recurrent.
Contingencies.	Rs.	Rs.
Three 'A' Centres in Bombay—		
Canteens	1,000	....
Petty expenses	572	....
Musical apparatus	....	537
	1,572	537
Ahmedabad Recreation Centre—		
Electricity charges	300	....
Newspapers, periodicals, etc.	200	....
Postage stamps, etc.	150	....
Sports and games material	....	400
Nursery School Equipment	....	500
Furniture	....	250
Musical Apparatus	....	400
	650	1,550
Ahmedabad Industrial Workshop—		
Electricity charges	1,200	....
Raw Materials	2,000	....
Petty expenses	788	....
Insurance against accidents	300	....
New Machinery	....	2,000
	4,288	2,000

47, MISCELLANEOUS DEPARTMENTS—contd.

—	Recurrent.	Non-recurrent.
	Rs.	Rs.
Recreation Centres at Hubli, Viramgam, Nadiad, Surat and Bhiwandi—		
Rent	1,600	....
Games Equipment	1,000	....
Newspapers and Periodicals	300	....
Lights	300	....
Furniture	....	700
Books	....	500
	3,200	1,200
Three 'C' Centres at Sholapur—		
Rents	880	....
Electricity	200	....
Newspapers and periodicals	200	....
Repairs	100	....
Conveyance and cooly charges	120	....
First Aid	50	....
Club Activities	150	....
Excursions and Camps	200	....
Drama Performances	150	....
Tournaments and matches	200	....
Adult Education	100	....
Petty Expenses	96	....
Furniture	....	600
Books	....	300
Musical Apparatus	....	300
Sports and Games equipment	....	350
Sewing Class material	....	250
	2,446	1,800
Nature Cure Dispensaries—		
Specifics and medicines (Initial expenditure)	....	3,000
Other expenses	500	....
	500	3,000

47. MISCELLANEOUS DEPARTMENTS—concld.

	Recurrent.	Non-recurrent.
	Rs.	Rs.
Ten 'C' type Centres in Bombay—		
Rents	9,000	....
Repairs, Electricity, etc.	2,000	....
Periodicals	600	....
Petty expenses	600	....
	12,200	....
	24,856	10,087
Total ..	34,943	

		Rs.
Grand Total—47. Miscellaneous Departments ..	Recurrent ..	51,986
	Non-recurrent ..	13,612
	Total ..	65,598

50, CIVIL WORKS.

ITEM 74. Continuance of the Bijapur Division.

Recurrent ..	.. Rs. 26,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 26,800	Ultimate annual recurrent	.. „ 26,400

Remarks.—In view of the severe scarcity conditions in the Bijapur District and the minor irrigation schemes undertaken there Government after careful scrutiny sanctioned the reopening of the Bijapur Division on a temporary basis for one year with effect from the 1st February 1938. The item was brought to the notice of the Legislative Assembly by means of a supplementary demand—*vide* demand No. 16 in the year 1937–38. For the same reasons the continuance of the Bijapur Division has been sanctioned with the approval of the Legislative Assembly up to the 29th February 1940—*vide* No. 94 in the statement E of new items of expenditure in the Budget Memorandum for the year 1939–40.

In the Bijapur Division a number of major original works are in progress. These works comprise modernisation of roads, improvements to road surfaces, constructing roads, causeways, cross drainage works thereon bandharas, irrigation tanks, etc. Considering the fact that the fear of scarcity is seldom entirely absent in the Bijapur area where the dividing line between comparative plenty and dire starvation is extremely fine, a large number of works, which involve survey and the preparation of plans and estimates have of necessity to be kept in readiness to meet the situation. All this work demands the full and entire attention of an Executive Engineer.

After careful consideration of all the factors and from personal experience the Superintending Engineer, Southern Circle, has approached Government with a request that the Bijapur Division may be continued for a further period of 5 years with effect from the 1st March 1940.

The Commissioner, Southern Division, is convinced that a separate Division for the Bijapur District is quite necessary and recommends that the Bijapur Division be revived permanently. The frequent occurrence or fear of occurrence of scarcity or famine, the volume of work even in ordinary times and the difficulty of initiating or supervising the same from Belgaum are some of the considerations which in the opinion of Commissioner justify the permanent revival of the Bijapur Division.

Before the Bijapur Division was reopened all the possible alternatives to its reopening were carefully considered by Government and found not suitable. If the Bijapur Division is abolished and amalgamated with the Belgaum and Dharwar Divisions the Executive Engineers of those Divisions will not be in a position to manage their enlarged charges.

In the circumstances Government is satisfied that the continuance of the Bijapur Division is necessary and proposes to continue it on a temporary basis for a further period of 3 years, with effect from the 1st March 1940 and to review the situation at the end of that period.

The cost involved during the year 1940–41 on account of the continuance of the Bijapur Division is as under :—

	Rs.
Pay of Establishment	15,400
Allowances	7,000
Contingencies	4,400
	26,800

ITEM 75. Additional Draftsman for the Public Works Department, Secretariat.

Recurrent ..	.. Rs. 1,680	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,680	Ultimate annual recurrent	.. „ 1,380

Remarks.—Prior to April 1932 there was only one post of a Head Draftsman for the office of the Public Works Department, Secretariat, to attend to general duties in connection with the Roads and Buildings and Irrigation Work. On the abolition of the post of the Consulting Architect in 1932 Government sanctioned the post of a part-time Architectural Adviser and it

was attached to the Secretariat and to assist him an additional Draftsman's post was sanctioned. In September 1936 one of the two above posts was abolished as a measure of retrenchment and the remaining Draftsman had to look after both the ordinary Public Works Department work and the Architectural work. Experience of 2 years' actual working had proved that it was physically impossible for one Draftsman to look both to the Architectural work and the ordinary Public Works Department work. There had been inordinate delays and work suffered considerably. With the commencement of the building activities in the Back Bay Reclamation area and elsewhere the position worsened. Sanction was therefore accorded to the creation of a temporary post of a Draftsman in the scale of Rs. 90—5/2—140 with effect from the 20th October 1938. It is proposed to continue the appointment during the year 1940–41 and subsequent years so long as the Architectural Adviser's post continues.

ITEM 76. Continuance of the Dohad Sub-division in the Kaira and Panch Mahals Division.

Recurrent ..	.. Rs. 1,728	Non-recurrent	.. Rs. 792
Total ..	.. „ 2,520	Ultimate annual recurrent	.. „ 2,112

Remarks.—In December 1936 Government created the Dohad Sub-division as a Scarcity Sub-division. It was continued as such till 31st October 1937. Since then it is being continued as an ordinary Sub-division. The present sanctioned period of the Sub-division expires on the 29th February 1940. The item was brought to the notice of the Legislative Assembly last year. It is however found necessary to continue the Sub-division during 1940–41 and subsequent years as some feeder roads and incompleted irrigation scarcity works are to be completed and some recently constructed tanks have to be maintained properly. The establishment proposed to be continued for the Sub-division is the same as was employed during the year 1939–40, its cost during the year 1940–41 being Rs. 2,520.

ITEM 77. Conversion of the temporary second Accountant's post in the Poona Divisional office into a permanent pensionable post.

Recurrent ..	.. Rs. 2,963	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,963	Ultimate annual recurrent	.. „ 2,316

Remarks.—Due to the heavy accounts work in the office of the Executive Engineer, Poona Division, the appointment of a second Accountant was sanctioned on a temporary basis for that office from time to time for some years past. The appointment was provided for as a new item of expenditure in the budget estimate and brought to the notice of the Legislative Assembly in 1937–38. The work in the Poona Division continues to be very heavy and there is no prospect of any material reduction therein. There has been steady increase in works expenditure in recent years, as also in the number of major original and minor repair works. Formerly there were three Sub-divisions in the Division and two were added in 1937 and 1939. There are more than 100 rentable buildings in the Division and their rent-work is intricate and heavy. The accounts work in the Division is beyond the capacity of one Divisional Accountant to cope with and the post of the second Accountant hitherto borne on the temporary establishment is required on a permanent basis. It is accordingly proposed to convert the post into a permanent pensionable one with effect from the 1st April 1940.

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	33,171
	Non-recurrent ..	792
	Total ..	33,963

51, BOMBAY DEVELOPMENT SCHEME.

ITEM 78. Employment of additional sweepers for the Development chawls.

Recurrent ..	.. Rs.	1,944	Non-recurrent ..	Rs.	*Nil.*
Total ..	.. ,,	1,944	Ultimate annual recurrent ..	,,	1,944

Remarks.—It is anticipated that during the ensuing year all the 207 Development Department chawls will be occupied.

There are at present 6 plungermen employed on these chawls. The duty of a plungerman is to remove chokes from nahnis, drain pipes, water closets, etc. As all the chawls have now been occupied it is found that one additional plungerman at Rs. 23 per mensem is required to be employed for the chawls.

As a rule one sweeper is employed for every chawl opened. Out of the 207 chawls, three have been let out to outsiders for which no scavenging arrangements are required to be made by Government. It is however necessary to engage 209 sweepers, including 5 posts of reservists, against the 202 sweepers (including 5 posts of reservists) at present employed on the Development Department chawls. It is therefore proposed to appoint 7 additional sweepers—3 male and 4 female at Rs. 21 per mensem each and Rs. 19 per mensem each respectively.

		Rs.
Grand Total—51, Bombay Development Scheme ..	Recurrent ..	1,944
	Non-recurrent ..	..
	Total ..	1,944

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1940-41.

Abstract of New Major Works under the head "50, Civil Works".

	Expenditure during 1940-41.
	Rs.
General Administration	47,000
Police	81,400
Education	23,378
Medical	1,06,000
Communications	78,800
Total ..	3,36,578

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List of New Major Works for 1940-41.

50, Civil Works.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		GENERAL ADMINISTRATION.			
		Revenue Department.			
1 Ahmedabad.	Ahmedabad	Accommodation for Revenue and other offices at Ahmedabad.	47,000	47,000	It has been decided to resume possession of the travellers' bungalow known as the Grand Hotel Buildings at Ahmedabad from the District Local Board, Ahmedabad, for the purpose of accommodating certain revenue and other Government offices which are at present located in private buildings leased on payment of an annual rent. The site of the bungalow vests in Government and can be resumed at any time, but the District Local Board, Ahmedabad, which has had the possession of the property for maintenance and repairs has leased it to the proprietors of the Grand Hotel and by an agreement executed in 1932 the Local Board agreed to pay the hotel proprietors a sum of Rs. 37,546 since reduced to Rs. 35,758 for the buildings erected by them. The total cost of buildings and improvements comes to Rs. 45,258 as shown below :—
					Rs.
					(1) The amount the District Local Board has to pay to the hotel proprietors under the agreement dated 17th January 1933 .. 35,758
					(2) Value of the buildings put up by the District Local Board on the site in 1910.. 8,500
					(3) For electric fittings, etc. (except the electric pump and refrigerator) .. 1,000
					Total .. 45,258
					This amount will have to be paid as compensation to the District Local Board. Besides this, the buildings will require certain fittings and adjustments to make them fit for office use at an estimated cost of Rs. 2,000. The total cost of resumption and fitting the buildings for office use will thus amount to Rs. 47,000.
					Against these charges, a saving amounting to Rs. 4,140 is expected every year on account of rent.
				47,000	
		POLICE.			
		(Home Department.)			
Presidency	Bandra ..	Construction of quarters for 74 constables.	81,400	81,400	The total estimated cost of the Greater Bombay Police Building Scheme, which consists of construction of police station buildings and quarters for officers and men at Bandra, Vile Parle, Andheri and Kurla, is Rs. 9,28,000. Out of this amount a supplementary demand for Rs.5,00,000 was sanctioned by the Legislature at its last session for execution in the current financial year of those buildings of prior importance, such as police stations and constabulary quarters, which were required to be completed by 1st March 1940. Out of the current year's provision of Rs. 5,00,000, it is however expected that about Rs.2,50,000 only will be utilised in the current year and the remaining provision is being shown under "Works in Progress" for utilisation in the next year. It is now considered necessary that a further provision should be made in the next year's budget for the remaining constabulary quarters—74 in number—which are required to be constructed at Bandra.
				81,400	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		EDUCATION.			
		(Educational Department).			
3 Thana ..	Kandivli ..	Improvement works in connection with the buildings of the Training Institute for Physical Education, Kandivli, and additional improvements to the buildings in connection with the Short Term Course for Secondary Teachers held at the Institute.	23,378	23,378	(a) The Training Institute for Physical Education is housed in the old buildings at Kandivli Quarry Settlement belonging to the Development Department. In view of the urgency to start the Institute only the minimum required additions and alterations to the old Development buildings were carried out in 1938. From the experience gained during the course of the working of the Institute some more improvements were considered necessary for the efficient working of the Institute but, for want of sufficient funds, sanitary improvements considered absolutely essential, were carried out during 1938–39 and the following works which are now proposed to be carried out were postponed :—
					Item. — Expenditure estimated. Rs.
					1. Block of latrines for Hostel A .. 1,898
					2. Pump House and Improvements to wells 2,140
					3. Construction of R. C. C. tanks for proper chlorination of water .. 1,274
					4. Improvements to hostels for male students (new baths) .. 4,071
					5. Isolation ward and Dispensary .. 5,782
					6. Clearing and levelling the Women's playground 1,285
					Total .. 16,450
					It is proposed to carry out the above works in the next year—
					(b) The buildings of the short Term Course for Secondary Teachers held at the Institute were completed on 31st March 1939 and the first course was started from 1st April 1939. From experience the following improvements are considered necessary for conducting the course efficiently and are therefore proposed to be carried out in the next year :—
					Item. — Expenditure estimated. Rs.
					1. Construction of an R. C. C. Tank of 4,000 Gallons capacity for supplying water to the students attending the course ... 741
					2. Laying of additional pipe line from the tank to the bath rooms .. 804
					3. Additions and alterations to the hostel for male students, Block E. 988
					4. Additional latrine block for male students 804
					5. Additions and alterations to the Messing clubs, Blocks M. & N. .. 1,216
					6. Sullage water disposal 2,035
					7. Additions and alterations to the blocks P. & Q. 340
					6,928
					The above works estimated to cost in all Rs. 23,378 are considered essential and should be carried out next year.
				23,378	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		MEDICAL.			
		(General Department)			
4 Presidency.	Bombay ..	Construction of a new Out-patient Department and Hostel for Medical women students and quarters for Nurses in the compound of Cama and Albless Hospitals.	1,67,000	1,06,000	As accommodation in the Jaffer Suleman Dispensary is found to be quite inadequate, it is proposed to construct a new three storeyed building to accommodate the Out-patient Department, a laboratory, quarters for Nurses and a Hostel for Medical students in the compound of the Cama and Albless Hospitals, Bombay, at an estimated cost of Rs. 1,67,000 net. The expenditure is proposed to be met from the following sources :— Rs. 88,000 Sale proceeds of the site and materials of the demolished building of the Jaffer Suleman Dispensary. 79,000 Contribution from the Cama and Albless Hospitals Jubilee Fund. 1,67,000 The sale proceeds of Rs. 88,000 mentioned above are to be credited to the head "XXXIX-Civil Works-Provincial." The amount of Rs. 79,000 will be credited to Public Works Department deposits and will be divided rateably into works outlay and establishment and tools and plant charges as under :— Rs. Works .. .. .. 61,000 Establishment, etc., charges .. .. 18,000 79,000 Owing to this, the amount to be provided as works outlay will be Rs. 1,06,000 (Rs. 88,000 + Rs. 18,000). After taking into account the credit of Rs. 18,000 on account of Establishment etc., charges no extra cost will be involved to Government.
				1,06,000	
		Communications (Public Works Department).			
5 Thana ..		Widening of the Ghodbunder Road in Town Planning Scheme, Bandra No. III.	59,674	59,600	The scheme was undertaken by the Bandra Municipality at the instance of Government as it was considered necessary to widen the road passing through the area of the Scheme. The Scheme covers an area of about 241 acres and consists of items such as reservation at the cost of Government of land for widening the Road, extension and widening of 2 existing Municipal roads and construction of the 18 other roads, etc., etc. Government is liable to the extent of Rs. 59,600 and this amount is to be paid to the Bandra Municipality. At the same time Government is entitled to receive a sum of Rs. 11,512 as compensation from the Municipality on account of a Police chowki and certain lands absorbed in the scheme. This compensation will, however, be credited to Government under the respective receipt heads, Major portion of the Ghodbunder Road has already been widened.
6 Ahmednagar.		Providing a new ferry boat at Newasa and additions and alterations to the ferry arrangements at Toka.	19,250	19,200	The existing ferry at Toka is in a very dangerous condition and will not be fit for use during the 1940 season. It is proposed to replace it by shifting there the ferry boat from Newasa and constructing a new one of smaller dimensions at Newasa estimated to cost Rs. 8,300, which includes the cost of carting and erection. The estimated cost of shifting the existing ferry from Newasa to Toka and additions and alterations to the mooring posts at the latter place amounts to Rs. 10,950. The whole project is thus estimated to cost Rs. 19,250. The construction of the new boat for Newasa will be done at the Dapuri Workshop.
				78,800	

	Rs.
Grand Total—New Major Works ..	3,36,578

STATEMENT G

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1939-40 FROM SAVINGS.

7, LAND REVENUE.

ITEM 1. Additional maintenance surveyor and peon in the City Survey Office, Sholapur.

	Rs.
Expenditure sanctioned in 1939–40	900
Annual average cost	1,140

Remarks.—In October 1938 Government sanctioned the employment of an additional maintenance surveyor in the City Survey Office, Sholapur, till 28th February 1939, to clear off the arrears of city survey work which had considerably increased due to non-agricultural development round about the city of Sholapur. In view of the progress made in clearing off the arrears and the work still remaining to be done, the post was continued up to 29th February 1940 and is being further continued up to 28th February 1941. The post of a peon on Rs. 15 per mensem under the maintenance surveyor which was originally sanctioned in May 1939 has been extended to 28th February 1941.

11, REGISTRATION.

ITEM 2. Appointment of three clerks in the Bombay Sub-Registry Office.

	Rs.
Expenditure sanctioned in 1939–40	225
Annual average cost	2,616

Remarks.—At present the copying work in the Bombay Sub-Registry Office is being done by the permanent clerks of that office after office hours for which they are given bonus. The amount annually spent on bonus to these clerks is about Rs. 2,500. As it is found that the copying work under the present system is not done regularly and quickly, it has been decided to stop the present practice and to get the work done by the permanent staff during office hours. Three clerks have accordingly been employed in the Bombay Sub-Registry Office in the scale of Rs. 50—5/2—90 with effect from 15th January 1940.

25, GENERAL ADMINISTRATION.

ITEM 3. Additional post of a translator in the office of the Oriental Translator to Government.

	Rs.
Expenditure sanctioned in 1939–40	560
Annual average cost	1,540

Remarks.—Hindustani having been recognised as a language of the Bombay Province it was considered essential that all Bills, Acts, Notifications, Press Notes and other Government publications translated and published in the recognised regional languages of the Province, that is, Marathi, Gujarati, Kannada and Urdu, should also be translated into Hindustani in Devanagari script and published in the *Bombay Government Gazette*. A post of a translator in Hindustani on a pay scale of Rs. 70—5—120—E.B.—10—170 was accordingly created on a permanent basis in the office of the Oriental Translator to Government.

29, POLICE.

ITEM 4. Additional appointments of Sub-Prosecutors, one each in the Ahmedabad, Belgaum and Thana Districts.

	Rs.
Expenditure sanctioned in 1939–40	2,819
Annual average cost	7,200

Remarks.—It was represented to Government that the existing staff of 4 Prosecutors in the Ahmedabad District, 3 Prosecutors in the Belgaum District and 2 Prosecutors in the Thana District was inadequate to cope with the heavy work of these Districts. Owing to the large

29, POLICE—contd.

number of Courts in these Districts and increase in criminal work, Police Prosecutors find it difficult to attend the several Courts with the result that adjournments have to be granted. To remedy this unsatisfactory state of affairs Government considered it absolutely necessary to increase the strength of the prosecuting staff and accordingly sanctioned the appointment of one Sub-Prosecutor, in each of the Districts of Ahmedabad, Belgaum and Thana with effect from the 11th August 1939, 11th October 1939 and 9th December 1939, respectively.

2. These additional appointments did not involve Government in any real extra expenditure in view of the fact that Government had sanctioned the introduction of a scheme of substituting Sub-Prosecutors for Police Prosecutors whenever vacancies occurred in the cadre of Police Prosecutors. The cost of a Police Prosecutor is about Rs. 430 per mensem whereas that of a Sub-Prosecutor whose post is non-pensionable, is Rs. 200 only. As Government had already sanctioned the appointment of 11 Sub-Prosecutors *vice* 11 Police Prosecutors retired there was a saving of over Rs. 30,000. The extra expenditure involved on account of the creation of the three additional appointments of Sub-Prosecutors in the year 1939-40 was met from savings.

37, EDUCATION.

ITEM 5. Creation of a post of Wireless Operator at the College of Engineering, Poona.

	Rs.
Expenditure sanctioned in 1939-40	1,080

Remarks.—Radio communication is a compulsory subject for the degree examination of B.E. (Elec.). This subject is also included in the course of Electrical Engineering for the final year of the D.M.E.E. Class. Hitherto merely theoretical instruction was given in this subject. Under instructions from the University a certain amount of practical or laboratory work has now to be done by the candidates and the work done has to be certified by the college authorities. A radio set has, therefore, been set up in the college with a view to enable the authorities to give practical instructions to the students in this subject. Under the rules framed by the Director General of Posts and Telegraphs, the transmitting apparatus requires to be worked by a person holding a non-commercial operating certificate or a certificate of competency as Wireless Operator. A post of Wireless Operator on the pay scale of Rs. 90—5/2—140 was, therefore, created till the end of February 1939. This post was continued for a further period of one year from 1st March 1939 and its term extended up to 1st March 1940. The question of the character and status of this appointment has not yet been settled. The post is, therefore, not filled up on a permanent basis.

ITEM 6. Abolition of the post of Superintendent of Stores and Workshop at the Royal Institute of Science, Bombay, and creation of two separate posts of (1) Store-keeper and (2) Head Mechanic.

	Rs.
Extra expenditure sanctioned in 1939-40 ..	*Nil.*

Remarks.—The post of Superintendent of Stores and Workshop at the Royal Institute of Science, Bombay, in the scale of Rs. 200—10—300 fell vacant in March 1939 on the retirement of the incumbent of the post. The Principal of the Institute represented that it was difficult for one man to act efficiently both as a Store-keeper and a Mechanic and that therefore the post should be replaced by two posts, one being designated as "Store-keeper" and the other "Head Mechanic". The following two posts were accordingly created in place of the post of Superintendent of Stores and Workshop :—

(1) Store-keeper on Rs. 60—5/2—75 *plus* Compensatory Local Allowance admissible under the rules.

(2) Head Mechanic on Rs. 54-4-90—efficiency bar—4—130—efficiency bar—5—150 *plus* Compensatory Local Allowance admissible under the rules.

The creation of the posts does not involve any extra expenditure to Government.

ITEM 7. Creation of an additional post of Assistant Lecturer in Chemistry at the Karnatak College, Dharwar.

	Rs.
Expenditure sanctioned in 1939-40	1,040
Annual average cost	1,980

37, EDUCATION—contd.

Remarks.—One of the conditions laid down by the Senate for recommending the affiliation of the Karnatak College, Dharwar, to the University of Bombay for B.Sc. teaching in certain courses for a period of five years from June 1939, was that Government should give an undertaking in writing that it would appoint an additional lecturer for teaching Inorganic Chemistry to the B.Sc. classes. A post of Assistant Lecturer in Chemistry was therefore created at the college with effect from the current academic year.

ITEM 8. Opening of Standard VI in the Anglo-Urdu School for Boys, Sholapur.

	Rs.
Expenditure sanctioned in 1939-40	792
Annual average cost	1,908

Remarks.—In view of the increasing demand for the introduction of the mother-tongue as a medium of instruction throughout the secondary school course, Government accepted the suggestion to develop the Anglo-Urdu School for Boys, Sholapur, into a full high school and sanctioned the opening of Standard VI in the school in 1939-40. This involved the creation of the following posts in the school which were sanctioned with effect from June 1939 :—

(1) One graduate Assistant Master in the scale of Rs. 45—175.

(2) One clerk in the scale of Rs. 25—5/2—55.

(3) One peon at Rs. 13 per mensem.

38, MEDICAL.

ITEM 9. Scholarship for the study of Unani System of Medicines.

	Rs.
Expenditure sanctioned in 1939-40	1,638
Annual average cost	3,360

Remarks.—Government sanctioned 10 scholarships for *bona fide* residents of this Province for the study of Unani System of Medicine at the Ayurvedic and Unani Tibbi College, Delhi. The following are the items of expenditure sanctioned per student :—

	Cost per annum. Rs.
(1) Scholarship Rs. 25 per mensem	300
(2) Purchase of books Rs. 20 per academic year	20
(3) College and Hostel admission fee, examination fee—Rs. 16 per year.	16
Total per student ..	336
Total for 10 students ..	3,360

The expenditure on this account during the current year is to be met from the provision of Rs. 50,000 made under "38-Medical" for grants to Ayurvedic and Unani teaching institutions. Only 8 students have been admitted to the College during this year, 6 from August and 2 from September 1939.

ITEM 10. Additional expenditure in connection with improvements to Bai Motlibai and Petit Hospitals, Bombay.

	Rs.
Expenditure sanctioned in 1939-40	4,753
Annual average expenditure	13,417

38, MEDICAL—concld.

Remarks.—In connection with the 16 additional beds opened at the Bai Motlibai and Petit Hospitals, Bombay, Government sanctioned the following staff and contingencies during the current year :

Expenditure during the current year (contingencies from 1st August 1939 to 31st March 1940 and staff from 1st October 1939 onwards).

Particulars.	Amount.
	Rs. a. p.
1 Ward Servant at Rs. 24 per mensem	120 0 0
2 Ward Servants at Rs. 24 per mensem each	240 0 0
1 Female ward servant at Rs. 24 per mensem	120 0 0
1 Female sweeper on Rs. 24 per mensem	120 0 0
Total	600 0 0
Nursing staff.	
1 Assistant Sister : Grade 100—10—150 less 12½ per cent. cut	437 8 0
1 Staff Nurse : Grade 50—5—80 less 12½ per cent. cut	218 12 0
Other expenses at Rs. 44-0-6 per mensem each	440 5 0
Total	1,096 9 0
Contingencies.	
Diets to patients	600 0 0
Medicines and instruments	500 0 0
Washing charges	240 0 0
Clothing to patients	100 0 0
Bedding and table linen	150 0 0
Gas Consumption	400 0 0
Electric charges	200 0 0
Petty supplies	150 0 0
Servants' clothing	66 0 0
Water supply	500 0 0
Rent, rates and taxes	150 0 0
Total	3,056 0 0
Grand Total	4,752 9 0
or say	4,753 0 0

The cost of the nursing staff is to be borne entirely by Government in the shape of a grant-in-aid to the J. J. Hospital Nursing Association.

50, CIVIL WORKS.

ITEM 11. Continuance of two Overseers for the Hotgi and Gherdi tanks in the Sholapur Division.

	Rs.
Expenditure sanctioned in 1939–40	1,680
Annual average cost	2,352

Remarks.—The construction of the Gherdi and Hotgi tanks in the Sholapur Division, being works of magnitude and importance they were formed into temporary sections and experienced permanent overseers were posted to them. It was however necessary to employ temporary overseers in place of permanent overseers detached for the purpose. Sanction was accorded to the employment of two temporary overseers up to 29th February 1940.

The dam work at Hotgi is completed. The construction of the canal, the distributaries and diversion of the roads is still to be carried out. It is anticipated that during the year 1940–41 an amount of about Rs. 90,000 will be spent. It is therefore proposed to continue the two overseers on temporary establishment during 1940–41.

ITEM 12. Appointment of additional establishment in the P. W. D. Secretariat.

	Rs.
Expenditure sanctioned in 1939–40	3,157
Annual average cost	3,348

Remarks.—As the special work for which the post of the Superintending Engineer, Road Development was created was completed, it was abolished with effect from the 14th May 1939; the staff of the Superintending Engineer, Road Development was also abolished from the 15th May 1939. It was however still necessary to entertain certain establishment to deal with projects connected with the Petrol Tax Fund, the Provincial Road Fund and the Board of Communications, the office routine work in connection with which is steadily increasing and will continue to do so. Sanction was therefore accorded to the creation of the marginally noted additional temporary posts to deal, under the guidance of the Assistant Engineer attached to the Secretariat, completely and exclusively with Petrol Tax Fund and Provincial Road Fund projects, and all correspondence and other questions connected therewith and matters relating to the Board of Communications. It is proposed to retain the staff on the temporary establishment till 28th February 1941 for the present.

1 Overseer (B. S. E. S. scale)
1 Clerk.
1 Tracer.
1 Peon.

51, BOMBAY DEVELOPMENT SCHEME.

ITEM 13. Appointment of an accounts clerk for the office of the Executive Engineer, Presidency Division, for doing the accounts work of the Development Department chawls.

	Rs.
Expenditure sanctioned in 1939–40	600
Annual average cost	1,032

With the increased number of occupancies in the Development Department chawls the accounts work pertaining to these chawls has considerably increased. It was found that the existing clerical staff employed in the office of the Executive Engineer, Presidency Division, for the purpose was unable to cope with the work which was falling in arrears. Government therefore sanctioned the appointment of an additional accounts clerk in the grade of Rs. 50—5/2—90—5—140 to clear off the arrears. In September 1939 the Director, Development Department chawls, reported that only two months' arrears of work had so far been cleared off with the additional hand. The occupancies of the chawls were 14,062 in September 1939 and will still increase further when all the chawls are occupied. It will not be possible to compile the accounts of these chawls unless the services of the clerk are continued. Government is satisfied about the increase in work and has accordingly sanctioned the continuance of the post on a temporary basis till the end of February 1941 for the present.

51, BOMBAY DEVELOPMENT SCHEME—contd.

ITEM 14. Appointment of temporary establishment in connection with the Revenue establishment of the Development Department chawls.

	Rs.
Expenditure sanctioned in 1939-40	1,352
Annual average cost	2,892

The clerical establishment sanctioned for the office of the Manager, Development Department chawls, consisted of 1 senior clerk, 1 typist and 3 clerks. This strength has remained constant since 1927 when only 92 chawls were occupied. It is anticipated that during the ensuing year all the 207 chawls will be occupied. As this has increased the clerical work in the Manager's office sanction was accorded to the creation of an additional post of a temporary clerk in the grade of Rs. 50—5/2—90—5—140 for the Manager's office.

Generally one Chawl Superintendent can at the most manage to supervise a group of 1,000 tenants. With the increase in the number of occupancies it was found that the five chawl Superintendents sanctioned for the Worli Centre were unable to cope with the work and an increase in staff was absolutely necessary. Sanction was therefore accorded to the entertainment of the additional temporary establishment as shown below :—

1 Chawl Superintendent (Rs. 50—5/2—90—5—140).

1 Peon at Rs. 23 per mensem.

1 Night watchman at Rs. 23 per mensem.

1 Mucadam at Rs. 23 per mensem.

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